

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 05.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.6407 of 2011 & 7294 of 2012
and
M.P.Nos.3 of 2011 & 3 of 2012

W.P.No.6407 of 2011

Raja Babu .. Petitioner

Versus

1.The Commissioner of Corporation,
Corporation of Chennai,
Chennai-600 003.

2.The Assistant Commissioner,
V-Zone, Corporation of Chennai,
Chennai-600 010.

3.The Assistant Revenue Officer,
Corporation of Chennai, V Zone,
Chennai-600 010. ... Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records of the third and first respondents relating to the impugned order dated 29.09.2010 in No.Z.O.V.R.D.C.No.R2/3838/2010 and quash the same and consequently direct the first and third respondents to pass assessment orders and final orders afresh in favour of the petitioner and also direct the first and third respondents to consider the representation dated 30.10.2010.

For Petitioner : Mr.T.T.Ravichandran

For Respondents : Mr.A.Arunmozhi
Standing Counsel

W.P.No.7294 of 2012

Raja Babu .. Petitioner

Versus

- 1.The Assistant Revenue Officer,
Corporation of Chennai,
Zone No.9, Nungambakkam,
Chennai-34.
- 2.The Commissioner,
Corporation of Chennai,
Rippon Building,
Chennai-3.
- 3.The Assistant Commissioner,
Corporation of Chennai,
Zone-9, Nungambakkam, Lake Area,
Chennai-34.
- 4.The Revenue Officer,
Commissioner of Corporation of Chennai,
Rippon Building,
Chennai-3. . . Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records relating to the impugned notice dated 23.02.2012 and 24.02.2012, Ref.Ward Committee Office, Zone-9, R.D.2012, Bill No.1792 Ward No.110 and quash the same and all consequential proceedings and consequently direct the respondent Authorities to direct to dispose the petitioner's representation dated 12.03.2012 pertaining the premises at Door No.309, Valluvarkottai High Road, Nungambakkam, Chennai-34.

For Petitioner : Mr.T.T.Ravichandran

For Respondents : Mr.B.B.Senthilkumar
Standing Counsel

C O M M O N O R D E R

Heard Mr.T.T.Ravichandran, learned counsel appearing for the petitioner in both Writ Petitions and Mr.A.Arunmozhi, learned Standing Counsel appearing for the respondent in W.P.No.6407 of 2011 and Mr.B.B.Senthilkumar, learned Standing Counsel appearing for the respondent in W.P.No.7294 of 2012.

2. In W.P.No.6407 of 2011, the petitioner challenges a proceedings issued by the respondent, which is a notice for final assessment, dated 24.09.2010. In W.P.No.7294 of 2012, the petitioner challenges the notices dated 23.02.2012 and 24.02.2012.

3. On a perusal of the material placed before this court, it is seen that pursuant to the direction issued by this Court

in W.P.No.5632 of 2010, dated 25.04.2010, personal hearing was not granted and the assessment has been finalized and the rate of tax has been fixed.

4. The impugned orders being final assessment notices, the petitioner if aggrieved, should file an Appeal before the Taxation Appellate Tribunal and cannot approach this Court directly.

5. Therefore, the Writ Petitions are held to be non-maintainable and disposed of giving liberty to the petitioner to file Appeals before the Taxation Appellate Tribunal and if the Appeals are filed, the Tribunal shall exclude the period during which, the Writ Petitions were pending i.e., from 11.03.2011 in W.P.No.6407 of 2011 and from 19.03.2012 in W.P.No.7294 of 2012, till the receipt of the certified copy of this order. Since the Writ Petitions are disposed of, the benefit of the interim order granted earlier, will continue for a period of 30 days from the date of receipt of a copy of this order, within which period, the petitioner shall file an Appeal. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

To

- 1.The Commissioner of Corporation,
Corporation of Chennai,
Chennai-600 003.
- 2.The Assistant Commissioner,
V-Zone, Corporation of Chennai,
Chennai-600 010.
- 3.The Assistant Revenue Officer,
Corporation of Chennai, V Zone,
Chennai-600 010.
- 4.The Assistant Revenue Officer,
Corporation of Chennai,
Zone No.9, Nungambakkam,
Chennai-34.
- 5.The Assistant Commissioner,
Corporation of Chennai,
Zone-9, Nungambakkam, Lake Area,
Chennai-34.

6.The Revenue Officer,
Commissioner of Corporation of Chennai,
Rippon Building,
Chennai-3.

+1 cc to Mr.R.Arunmozhi, advocate,sr.45752.

pvs (co)
krd 29/8

W.P.Nos.6407 of 2011 & 7294 of 2012
and
M.P.Nos.3 of 2011 & 3 of 2012



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