IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.08.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.33277 of 2015 and
M.P.Nos.1 and 2 of 2015

R.Anbumani. ... Petitioner

Vs

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

2. The Assistant Revenue Officer /
Zonal Officer, Zone - 13
(Ward - 173) Adyar,
Chennai - 600 020 ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records relating to the second respondent's order made in No.7/15-16/2883 dated 17.07.2015 (in Z.O.13/Addl.Ep/No.-07/15-16), to quash the same and consequently direct the respondents to continue to accept the previous assessed tax for the petitioner's premises.

For Petitioner : Mr.L.Chandrakumar

For Respondents : Mr.T.C.Gopalakrishnan

O R D E R

Heard Mr.L.Chandrakumar, learned counsel appearing for the petitioner and Mr.T.C.Gopalakrishnan, learned standing counsel appearing for the respondents/Corporation. With consent on either side, the Writ Petition itself is taken up for final disposal.

2. In this Writ Petition, the petitioner has challenged the Order passed by the 2nd respondent dated 17.07.2015, which is a notice in Form No.7 revising the property tax assessment in respect of the property owned by the petitioner.

3. At the very outset, the impugned order has to be held to be unsustainable because the building owned by the petitioner is a special building, namely, a marriage hall and the procedure for assessment is totally different. This fact has not been considered by the respondents, while issuing the impugned notice. Therefore, this is sufficient to quash the impugned notice.

4. That apart, the pre-revised property tax was Rs.28,663/- and it has been revised to Rs.1,59,595/- , this is on account of the fact that annual value of the building has been increased to Rs.12,87,048/-. However, there is no record placed before this Court to show the revised annual value of the building was done by the respondents by adopting a proper procedure for revised assessment. In the absence of any record to establish that proper assessment proceedings were made, it has to be held that revision of the annual value of the building itself is erroneous.

5. Therefore on the above two grounds, the impugned notice is liable to be set aside and without stopping with that, this Court remands the matter to the respondents with a specific direction to the 2nd respondent to inspect the building and provisionally determine the annual value of the building by adopting procedure applicable to Special Buildings and issue a notice of provisional assessment. Thereafter, the petitioner is entitled to submit his objections to the provisional assessment and after considering the objection, the 2nd respondent shall determine the annual value of the building. On such determination, the Revenue Department of the Corporation of Chennai shall provisionally determine the property tax payable by the petitioner and issue notice to the petitioner. On receiving such notice, the petitioner is entitled to submit their objections, after which, final revised assessment orders shall be passed by the Revenue Department by issuing notice in Form No.7. If still the petitioner is aggrieved by such determination of the annual value and the half-yearly tax, they are entitled to file an appeal before the Commissioner of Corporation.

6. The above direction shall be complied with by the 2nd respondent as well as Revenue Department of the Respondent Corporation within a period of eight weeks from the date of receipt of a copy of this order. Till orders are passed in terms of the above direction, the petitioner shall continue to remit property tax at the pre-revised rate and there should be no default.

With the above directions, this Writ Petition stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

ssd

To

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

2. The Assistant Revenue Officer /
Zonal Officer, Zone - 13
(Ward - 173) Adyar,
Chennai - 600 020

3. The Revenue Department,
Corporation of Chennai,
Chennai 3.

1 cc to Mr.L.Chandrakumar, Advocate, sr.43778

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skv co
kra 23.08.2016