IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.8.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.2217 of 2010 & MP.No.2 of 2010

M.Krishnakishore ...Petitioner

Vs

1.The Corporation of Chennai, rep. by its Commissioner, Rippon Buildings, Chennai-3.

2.The Assistant Revenue Officer, Zone VII, 4th Street, Lake Area, Nungambakkam, Chennai-34.

3.The Area Manager, Chennai Metropolitan Water Supply & Sewerage Board, Chetpet, Chennai. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the second respondent pertaining to the demand of property tax in respect of the petitioner premises at 3rd Floor, Door No.30/3, Whites Road, Teynampet, Chennai and quash the auction notice dated Nil affixed at the petitioner's door on 2.2.2010.

For Petitioner :Mr.K.S.Natarajan
For Respondents 1 & 2 :Mr.R.Arunmozhi
For Respondent-3 :Mr.B.B.Senthilkumar

ORDER

Heard both.

2. The petitioner challenges the proceedings initiated by the second respondent, which are distraint proceedings taken for the recovery of the property tax at the enhanced rate.

3. The case of the petitioner is that he has been remitting the property tax at the pre-revised rate i.e. at the rate of Rs.12,332/- and he was shocked to find that the respondent Corporation unilaterally increased the half yearly property tax to Rs.21,682/- from second half of 2.1.2002 to 2.2.2008. The petitioner's definite case is that no revised assessment was

made on the petitioner by following the provisions of the Chennai City Municipal Corporation Act.

4. The learned Standing Counsel for the respondent Corporation submitted that fresh proceedings will be initiated against the petitioner and that the petitioner may be directed to cooperate in the fresh assessment proceedings.

5. Accordingly, the writ petition is disposed of with a direction to the Competent Authority of the respondent Corporation to cause an inspection of the petitioner's building after prior notice, issue a pre-assessment notice mentioning all details and give an opportunity to the petitioner to submit their objections. After considering the objections, the assessment shall be finalised. If the petitioner is still aggrieved by the revision of property tax assessment to be passed by the respondent Corporation, the petitioner would be entitled to file an appeal as against such final assessment to the Commissioner, Corporation of Chennai. Further, if the petitioner is not satisfied with the orders to be passed by the Commissioner, then the petitioner will be entitled to file an appeal before the Taxation Appeal Tribunal after complying with the conditions under the said Act. The above direction shall be complied with by the Competent Authority of the respondent Corporation, within a period of four weeks from the date of receipt of a copy of this order. It is needless to state that the petitioner shall cooperate in the inspection and any non cooperation will be viewed seriously. In the light of the above directions, the demand issued by the third respondent Board has to be necessarily kept in abeyance with liberty to issue a fresh demand after the revised property tax is determined by following the above procedure. Till the revised assessment orders are passed, the petitioner shall continue to remit the property tax at the pre-revised rate. It is made clear that the period, during which, this writ petition was pending before this Court, shall stand excluded while computing limitation. No costs. Consequently, the above MP is closed.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

To

1.The Commissioner, Corporation of Chennai, Chennai-3.

2.The Assistant Revenue Officer, Zone VII, 4th Street, Lake Area,
Nungambakkam, Chennai-34.

3.The Area Manager, Chennai Metropolitan Water Supply & Sewerage Board, Chetpet, Chennai.

+1 cc to Mr.R.Arunmozhi, advocate,sr.44673

+1 cc to Mr.B.B.Senthilkumar, Advocate,sr.45097

+1 cc to Mr.K.S.Natarajan, advocate,sr.44607.

pvs(co)
krd 26/8

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