IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.8.2016

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.2251 of 2010 & MP.No.1 of 2010

Terrine Alphones ...Petitioner

Vs

The Assistant Revenue Officer,
Zone V, Corporation of Chennai,
Kilpauk, Chennai-10. ...Respondent

PETITION filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to Final Warrant Notice No.Nil dated 26.9.2009, the Final Assessment No.10/09-10/1938 dated 26.11.2009 and the Revised Assessment No.7/09-10/2003 dated 3.12.2009 issued by the respondent herein, quash the same and direct the respondent to make tax assessment in accordance with the rules and recommended guidelines.

For Petitioner : Mr.Babu Rangasamy
For Respondent : Dr.C.Ravichandran

ORDER

Heard both.

2. In this writ petition, the petitioner challenges a warrant notice issued by the respondent for non payment of property tax at the revised rate as per the revised assessment dated 3.12.2009. The petitioner seeks a further direction to the respondent to make fresh assessment.

3. It may not be necessary to go into the factual aspects of the matter, since the petitioner challenges the impugned proceedings on the ground of violation of principles of natural justice.

4. From the impugned proceedings and other documents filed along with the typed set of papers, it is seen that prior to passing the revised assessment order, the petitioner did not

have an opportunity. For example, the half yearly tax for the ground floor of the building was initially fixed at Rs.11,577.38 Ps and this has been revised to Rs.28,945/-. Admittedly, no opportunity was granted to the petitioner before determining the higher rate of half yearly tax.

5. In the light of the above, the writ petition is disposed of with a direction to the petitioner to treat the impugned revised assessment notice as the provisional assessment of property tax on the petitioner, for which, the petitioner is directed to submit her objections along with supportive documents within a period of three weeks from the date of receipt of a copy of this order. Thereafter, the Competent Authority shall cause an inspection of the building after prior notice to the petitioner and pass final assessment order on merits and in accordance with law. Till final assessment order is passed, the petitioner shall continue to remit the property tax at the pre-revised rate without any default. It is needless to state that the petitioner shall cooperate with the officials during inspection. No costs. Consequently, the above MP is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
The Assistant Revenue Officer,
Zone V, Corporation of Chennai,
Kilpauk, Chennai-10.

W.P.No.2251 of 2010
and MP.No.1 of 2010

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