IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.37910 of 2015 &
M.P.No.1 of 2015

D.Thirunaukarasu
Chennai. [PETITIONER]

Vs

1 Corporation of Chennai
Rep. by its Commissioner
Ripon Buildings
Park Town, Chennai-600 003.

2 The Zonal Officer
Corporation of Chennai
Zone VIII Ward No.100
Shenoy Nagar Chennai.

3 The Asst. Revenue Officer
Corporation of Chennai
Zone VIII Ward No.100
Shenoy Nagar, Chennai-600 030. [RESPONDENTS]

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari, to call for the records of the 1st respondent in his Notice No.7 dated 22.08.2015 relating to the demand of the Property Tax in a sum of Rs.91,410/- for the year 2/09-10 in respect of Petitioner property bearing No.AB-1, 2nd Avenue, Flat No.48/94, AB Block, Anna Nagar, Chennai-40 and to quash the same.

For Petitioner : Mr.T.Kannan

For Respondents : Mr.T.C.Gopalakrishnan
Standing Counsel

O R D E R

Heard Mr.T.Kannan, learned counsel appearing for the petitioner and Mr.T.C.Gopalakrishnan, learned Standing Counsel, appearing for the respondents. With the consent of the learned counsel appearing on either side, the Writ Petition is taken up for final disposal.

2.The petitioner has challenged the revision of assessment notice issued by the respondents 1 & 2 dated 22.08.2015, proposing to revise the half yearly property tax in respect of the property with effect from II/2009-10 from Rs.55,274 to Rs.91,410/-.

3.The notice in Form-7 states that if the petitioner is aggrieved by such fixation, he is entitled to file an Appeal to the Commissioner, Corporation of Chennai. The petitioner promptly complied with the said direction and has filed an Appeal before the first respondent, challenging the enhancement with retrospective effect by his objection/appeal dated 30.08.2015. While the objection/Appeal was pending before the first respondent, the third respondent by proceedings dated 29.09.2015, has demanded the property tax at revised rate, enclosing the copy of the notice of assessment in Form-7 dated 22.08.2015. It is the case of the petitioner that since, no additional construction was put up, there is no cause for revision of property tax.

4.From the above facts, it is clear that the petitioner has complied with the directions as contained in Form-7 Notice and submitted his objections. In such circumstances, the second respondent could not have compelled the petitioner to pay the revised property tax and should have kept the demand in abeyance, till the Commissioner/first respondent take a decision on the petitioner's objections/appeal.

5.In the light of the above, the demand raised by the second respondent dated 29.09.2015, is directed to be kept in abeyance and there will be a direction to the second respondent to consider the petitioner's objection dated 30.08.2015 and pass orders on merits and in accordance with law. Further, in the light of the stand taken by the petitioner that no additional construction was put up, before final orders are passed by the first respondent, the first respondent is directed to authorise a Senior Officer to inspect the petitioner's building and thereafter, take a final decision on merits and in accordance with law.

The Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

rpa

To
1 The Commissioner
Corporation of Chennai
Ripon Buildings
Park Town, Chennai-600 003.

2 The Zonal Officer
Corporation of Chennai
Zone VIII Ward No.100
Shenoy Nagar Chennai.

3 The Asst. Revenue Officer
Corporation of Chennai
Zone VIII Ward No.100
Shenoy Nagar, Chennai-600 030.

+1 cc to Mr.T.C.Gopalakrishnan Advocate sr 45135

W.P.No. 37910 of 2015

aa29/08/2016