

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.8.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.2285 of 2010
and M.P.No.1 of 2010

V.K.Maheswaran

... Petitioner

Vs

1. The Commissioner,
Corporation of Chennai,
Ripon Buildings, Chennai-3.
2. The Revenue Officer,
Corporation of Chennai,
Ripon Buildings, Chennai-3.
3. The Assistant Revenue Officer,
Corporation of Chennai, Zone VI,
No.2, Dr.Besant Road, Chennai-5.

... Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the 3rd respondent pertaining to the impugned final Warrant Notice dated 13.12.2009 pertaining to the property situated at Bill No.283, Zone 6, Ward 82 at Door No.2, Langs Garden Road, Pudupet, Chennai-2 demanding a sum of Rs.4,62,808/- for the period from 2/2001-02 to 2/2009-10, quash the same and direct the 1st and 2nd respondents to pass final orders on the objections of the petitioner dated 30.8.2007 made on the preliminary notice in G.R.S.No.H082/00027 (HQR No.327-08) dated 7.6.2007 expeditiously.

For Petitioner : Ms.K.Gayathri for
M/s.Raj & Raj Associates
For Respondents : Mr.K.Soundararajan

ORDER

Heard both.

2. The petitioner challenges a warrant notice issued by the respondent Corporation for non payment of revised property tax

with effect from second half year 2001-02 to second half year 2009-10. The petitioner also seeks a direction to respondents 1 and 2 to consider his objections.

3. It is seen that notice in Form No.1 was issued on 7.6.2007 proposing to revise the half yearly tax from Rs.58,455/- to Rs.62,409/- with effect from the second half year 2001-02. The relevant details of the property i.e. the working sheet was also appended to the notice. The petitioner submitted his objections dated 30.8.2007. When the objections were still pending, the impugned distraint notice has been issued. If such is the case, the impugned distraint notice is illegal.

4. The learned counsel for the petitioner submitted that during the pendency of this writ petition, certain orders were passed revising the assessment.

5. Be that as it may, the learned Standing Counsel for the respondents, on instructions from the officer present in court, submitted that the petitioner's objections dated 30.8.2007 will be considered and appropriate orders will be passed.

6. In the light of the above, the writ petition is allowed and the impugned distraint proceedings are set aside with a direction to the Competent Authority of the Corporation of Chennai to consider the petitioner's objections dated 30.8.2007 and pass appropriate orders on merits and in accordance with law, after conducting an inspection of the petitioner's building in the presence of the petitioner. Even if certain orders were passed during the pendency of this writ petition, in view of the submission made by the officials of the respondent Corporation, fresh action will be initiated by considering the petitioner's objections. The petitioner is directed to cooperate with the officials during inspection of the building. The above direction shall be complied with by the officials of the respondent Corporation within a period of six weeks from the date of receipt of a copy of this order. It is needless to state that the petitioner shall continue to pay the pre-revised property tax without any default. No costs. Consequently, the above MP is closed.

Sd/-
Assistant Registrar (CS IV)

//True Copy//

Sub Assistant Registrar

Rs

To

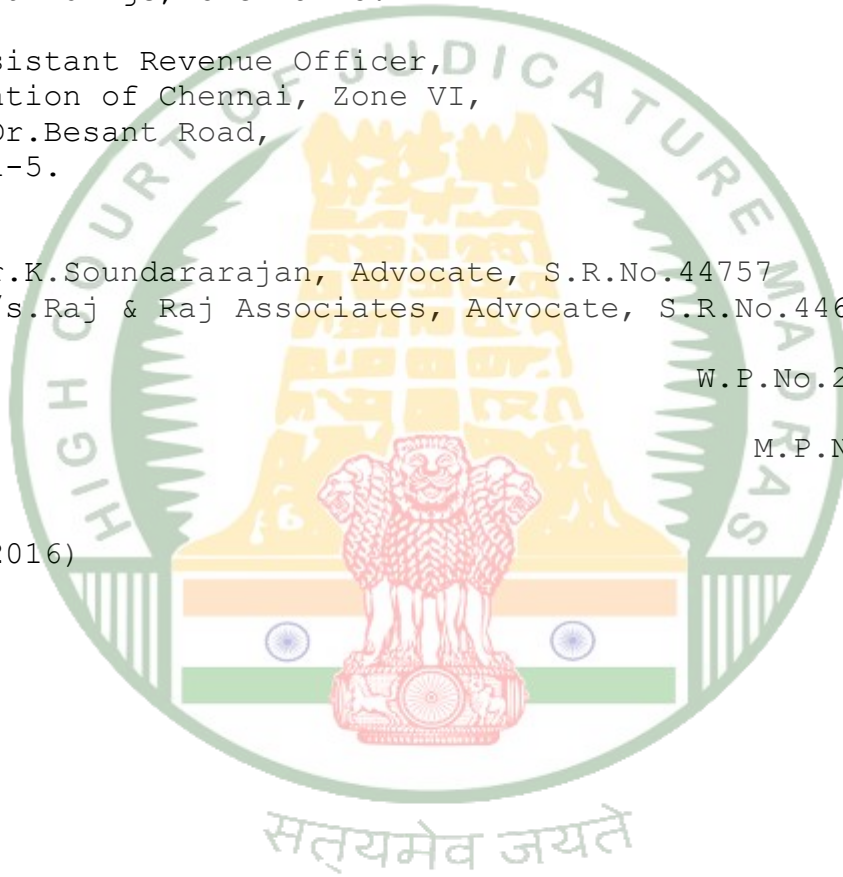
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Corporation of Chennai, Zone VI,
No.2, Dr.Besant Road,
Chennai-5.

+1cc to Mr.K.Soundararajan, Advocate, S.R.No.44757

+1cc to M/s.Raj & Raj Associates, Advocate, S.R.No.44623

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and
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PVS (CO)
CA(30/08/2016)



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