

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:01/6/2016

C O R A M

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM

W.P.No.5116 of 2015
and
MP.No.1 of 2015

K.B.Meikandanathan

...Petitioner

Vs.

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

2.The Revenue Officer, Corporation
of Chennai, Chennai-3.

3.The District Revenue Officer/
Assistant Commissioner, Zone 8,
Corporation of Chennai, Chennai.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus to forbear the respondents from attaching the petitioner's building at Old No.40, New No.16, Mandapam Road, Kilpauk, Chennai-10 towards property tax arrears to the Corporation of Chennai in Zone No.8, Ward No.103 and Assessment No.2131.

For Petitioner ...Mr.V.K.Rajagopalan

For Respondents ...Mr.B.B.Senthil Kumar

O R D E R

The petitioner is aggrieved by the action of the respondents in issuing a distraint order for recovery of arrears of property tax to the tune of Rs.3,30,656/-.

2. The petitioner would state that he is aged 80 years and the property concerned is purely a residential property and the demand of property tax at Rs.12,795/- per half year is illegal. The petitioner would further state that without considering his objections, the rental value of the building was arbitrarily fixed.

3. In the counter filed by the second respondent, it is stated that the property is partially commercial and partially residential and there is a tenant in the property and the revision of assessment was made after the inspection on 3.8.2007. It is further stated that the petitioner refused to receive the notice and therefore, it is pasted on the wall.

4. From the above, it is clear that the petitioner is very much aware of the order of reassessment dated 3.8.2007 and in fact, a copy of such order has been filed in the typed set of papers. Therefore, if the petitioner is aggrieved by such reassessment, he ought to have challenged the same at the appropriate time.

5. However, the petitioner would point out that he had given a representation to the Authority concerned, which was acknowledged by him on 18.12.2007, but no order has been passed.

6. Thus, considering the above facts, the writ petition is disposed of with a direction to the second respondent to consider the petitioner's objections dated 18.12.2007 and pass appropriate orders on merits and in accordance with law, subject to the condition that the petitioner clears all the arrears as per the old rate i.e. Rs.6,159/- per half year. If the petitioner clears all the arrears, the second respondent shall pass appropriate orders on the objections given by the petitioner to the notice dated 3.8.2007. If the petitioner does not clear the arrears at the old rate, then the benefit of this order will not enure to the petitioner and the writ petition will stand automatically dismissed. No costs. Consequently, the above MP is closed.

rs

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

- 1.The Commissioner, Corporation of Chennai, Chennai 600 003.
- 2.The Revenue Officer, Corporation of Chennai, Chennai 600 003.
- 3.The District Revenue Officer/Assistant Commissioner, Zone 8, Corporation of Chennai, Chennai.

+ 1 cc to Mr.B.B.Senthil Kumar, Advocate Sr 29390

+ 1 cc to Mr.V.K.Rajagopalan, Advocate Sr 28996

KR/9/6/16

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and

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