IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.8.2016

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.2232 of 2012
and
M.P.No.1 of 2012

Millwala Estate rep.by Joharbai
Millwala, Chennai-1. ... Petitioner

Vs

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

2. The Assistant Revenue Officer,
   Revenue Department, Division II,
   Corporation of Chennai, Chennai-1. ... 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 Commissioner Corporation of Chennai, Ripon Buildings, Chennai-3 and made in Ma.A.2.Va. Thu.Na.Ka.No.R2/232/2011 dated 28.9.2011 and received on 14.12.2011, quash the same and consequently direct the first respondent herein to conduct the enquiry for re-assessment of tax payable by the petitioner with respect to the petitioner premises situated at D.No.13, Mooker Nallamuthu Street, Chennai-1 in a fair and reasonable manner by following the mandatory procedures as contemplated under the provisions of the Chennai City Municipal Corporation Act 1919 and the Rules made therein while re-determining the tax and within such time as may be prescribed by this Court.

For Petitioner : Mr.N.Damodaran

For Respondents : Mr.G.Anantha Rangan

ORDER

Heard both.

2. The petitioner has filed this writ petition challenging the order passed by the first respondent determining the annual

rental value of the building and consequently fixing the half yearly property tax for the period 2/2003-04.

3. At the first instance, when the property tax was revised during 2/1998-99, the petitioner approached the Taxation Appeals Tribunal by filing an appeal in T.A.C.No.961 of 2000 and the same was allowed and the tax was modified and reduced to Rs.20,096/- with effect from 2/1998-99. The petitioner filed a further appeal before the Principal Judge, City Civil Court, Chennai in M.T.A.No.1 of 2003, which was referred to Lok Adalat and the half yearly tax for 2/1998-99 was settled at Rs.15,000/-.

4. It appears that the petitioner had been paying the said amount and while so, he received a final warrant notice claiming arrears of property tax of Rs.9,37,830/-. Immediately, the petitioner rushed to this Court and filed a writ petition in W.P.No.29367 of 2010, which was allowed on 23.12.2010, setting aside the distraint notice with a liberty to the Corporation to make a proper assessment in a manner known to law after giving an opportunity to the petitioner. This direction was complied with and an opportunity of personal hearing was given on 14.2.2011 and orders have been passed finally assessing the enhanced property tax at Rs.74,500/- per half year with effect from 2/2003-04. In my view, since the impugned proceedings is a final assessment order, the petitioner has to file an appeal before the Taxation Appeal Tribunal.

5. In the light of the above, the writ petition is disposed of with liberty to the petitioner to file an appeal and if such appeal is filed within a period of 30 days from the date of receipt of a copy of this order, the Taxation Appeal Tribunal shall not reject the appeal on the ground of limitation, but shall entertain the same. Till the filing of the appeal, no coercive steps shall be taken against the petitioner, since the petitioner has already complied with the conditional order passed by this Court on 01.2.2012 in M.P.No.1 of 2012 while granting stay and remitted the sum of Rs.1 lakh. No costs. Consequently, the above MP is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

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

2.The Assistant Revenue Officer,
Revenue Department, Division II,
Corporation of Chennai,
Chennai-1.

+1cc to Mr.G.Anantha Rangan, Advocate, S.R.No.45018
+1cc to Mr.N.Damodaran, Advocate, S.R.No.44798

W.P.No.2232 of 2012
and
M.P.No.1 of 2012

CA(CO)
CA(29/08/2016)