IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.9768 of 2015
&
M.P.No.1 of 2015

Automobile Rubber Products Private Ltd.,
Rep. by its Managing Director,
M.K.Ravi,
S/o.C.H.Keshava Rao,
Door NO.C-15, Industrial Estate,
Ambattur, Chennai-600 058. ... Petitioner

Versus

1. The Corporation of Chennai
   Rep. by its Commissioner,
   Ripon Building, Chennai-600 008.

2. The Assistant Revenue Officer,
   Zone-VII,
   No.536, Chennai Thiruvallur High Road,
   Ambattur, Chennai-600 053. ... Respondents

Prayer:This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records relating to the impugned demand made in Ward Committee office/RD/Bill No.1335 Ward 086 dated 20.03.2015 passed by the second respondent and quash the same and forbear the respondents from revising or enhancing the property tax in respect of the industrial shed bearing Plot.No.C-15, Ambattur Industrial Estate, Chennai comprised in S.No.116 part, 114 part and 128 part situated at Mannurpet Village, Ambattur, Chennai.

For Petitioner : Mr. K. Alakendran

For Respondents : Mr. B.B.Senthilkumar
Standing Counsel

O R D E R

Heard Mr.K.Alakendran, learned counsel appearing for the petitioner and Mr.B.B.Senthil Kumar, learned Standing Counsel, appearing for the respondents.

2 .The petitioner is an Industry having established their Unit at Ambattur. Subsequently, it appears that the Industrial Unit has been leased out to a tenant. The tenant has been issued with the notice, dated 20.03.2015, calling upon him to clear the arrears of property tax for the period 2011-12 to 2014-15,being a sum of Rs.4,35,678/-. Since the petitioner did not have any information as to how the said amount was demanded from his tenant, he searched the Official website of the respondent-Corporation and was shocked to find that the property tax which was assessed to Rs.26,850/- per half year, has been increased to Rs.83,899/- from second half year 2011-12.

3. According to the petitioner, no revised assessment proceedings were initiated by the respondent before demanding higher rate of tax. That apart, it is stated that no notice was issued to the petitioner prior to making such a demand, that too, from the petitioner's tenant.

4. The submission of the learned Standing Counsel for the respondents is that the property was initially assessed to tax by the Ambattur Municipality as a residential premises.Now, it has been correctly assessed as industrial plot.This submission cannot be accepted in the light of the fact that the property was purchased by the petitioner from the Tamil Nadu Small Industries Development Corporation Limited, as an industrial plot and the property is situated within industrial estate.

5. In any event, if there is proposed revision of property tax, then such revision cannot be made without following the proper assessment proceedings. In the instant case, there is nothing on record to show that the assessment proceedings were made on the petitioner in a property manner. This is sufficient to hold that the impugned demand served on the petitioner's tenant is illegal.

6. Accordingly, the Writ Petition is disposed of, by directing the respondent to keep the impugned demand, dated 20.03.2015 in abeyance and a direction is issued to the petitioner to pay the property tax at the rate of Rs.26,850/- till date, without any default. After such payment is effected, the respondents shall cause an inspection of the petitioner's building and thereafter, proceed to re-assess the property to tax in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

r m / r n s

To

1. The Commissioner,
   Corporation of Chennai
   Ripon Building, Chennai-600 008.

2. The Assistant Revenue Officer,
   Zone-VII,
   No.536, Chennai Thiruvallur High Road,
   Ambattur, Chennai-600 053.

+1cc to Mr.K. Alakendran, Advocate, S.R.No.47237

W.P.No.9768 of 2015
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SR(CO)
CA(02/09/2016)