IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 19.07.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.23263 of 2016 &
W.M.P.No.19955 of 2016

Tmt.V.S.Lakshmi .. Petitioner

Versus

The Commissioner,
Thiruttani Municipality,
Thiruttani,
Thiruvallur District. .. Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, to call for the records of the respondent made in Na.Ka.No.720/2016/A1 dated 20.04.2016 and quash the same.

For Petitioner : Mr.G.Jeremiah

For Respondent : Mr.P.Srinivas
Standing Counsel

O R D E R

Heard Mr.G.Jeremiah, learned counsel appearing for the petitioner and Mr.P.Srinivas, learned Standing Counsel, accepting notice on behalf of respondent.

2. The petitioner has filed this Writ Petition challenging an order passed by the respondent, dated 20.04.2016. Earlier, the petitioner came before this Court with the innocuous plea, by filing a Writ Petition in W.P.No.590 of 2016 and seeking for a direction to consider and pass orders on the petitioner's objection, dated 05.10.2015, before demanding property tax from the petitioner. I was of the opinion that the petitioner had given her objections to the increase of property tax and therefore, considering the limited nature of the relief sought for, disposed of the Writ Petition with a direction to the respondent-Municipality to consider her objection dated 05.10.2015. Little did I know the purpose for filing the earlier Writ Petition was to some how get over the limitation and to save the petitioner with a view to re-open the settled issue, which was settled long back as 1998. The Court was not aware of the fact that the building has been assessed to tax even as early as in the year 1988.

3. The respondent after receiving the directions issued by this Court, has passed a detailed order. From the impugned order, it is evidently clear that the building consists ground + 2 floors and in the ground floor, there are eight shops and the first floor, there is a lodging house. The eight shops were assessed separately and the first floor had been assessed separately. In fact, there were 9 assessments i.e., for 8 shops and first floor and all of them were constructed during 1984, pursuant to a building plan approval, dated 05.08.1982. In the year 1986, the petitioner obtained the building plan approval for construction of second floor and completed the same in the year 1988. Therefore, necessarily, a separate assessment had to be made for the second floor, as already the first floor had been assessed with effect from 1984 onwards.

4. The learned Standing Counsel appearing for the respondent-Municipality has produced the original assessment files as well as the Register, which shows that proper procedure has been followed before arriving at the property tax. The Register clearly shows that the Authorities had taken into consideration all the factors, such as, the total built up area, the land appurtenant to the building, the nature of use arrived at, the annual value of the building and thereafter, computed the tax.

5. Thus, it is evidently clear the present attempt of the petitioner is to re-open the settled matter, which was settled as far back as in the year 1998. Thus, the petitioner has not made out any case for interference with the assessment order and the Writ Petition is dismissed. However, before the next revision of property tax, the respondent shall issue a notice to the petitioner and after hearing her objections, decide the rate of tax. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS IV )

/true copy/

Sub Asst. Registrar

To

The Commissioner,
Thiruttani Municipality,
Thiruttani,
Thiruvallur District.

+1 cc to Mr.G.Jeremiah, advocate,sr.40949

+1 cc to Mr.P.Srinivas,advocate,sr.41024.
sr(co)
krd 2/8