

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.14514 of 2010 &
W.M.P.Nos.1 & 2 of 2010

Dharmamurthy Rao Bahadur
Calavala Cunnan Chetty's Charities
rep. by its Trustee Mr.M.V.Cunniah Chetty .. Petitioner

vs.

- 1.The Commissioner
Corporation of Chennai
Rippon Building
E.V.R.Periyar Salai,
Chennai 600 003.
- 2.The Revenue Officer (Central)
Corporation of Chennai
E.V.R.Periyar Salai,
Chennai 600 003.
- 3.The Assistant Revenue Officer
Zone No.7, Division No.110
Nungambakkam, Chennai 600 034. .. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified mandamus, to call for the records in pursuance of the first respondent's Demand Notice dated 10.02.2010 for arrears of balance property tax due for a sum of Rs.4,76,059/- and to quash the same and consequently direct the first respondent as to issue notice of assessment of enhancement of annual value to the petitioner from 2/2001-2002 to till date for filing his objections for the enhancement of annual value and its consequential increase in property tax in respect of the premises situated at NO.5, Pattulas Road, Chennai 600 002.

For Petitioner : Mr.B.Dayaalan
For Respondents : Mr.R.Arunmozhi
Standing Counsel

O R D E R

Heard Mr.B.Dayaalan, learned counsel appearing for the petitioners and Mr.R.Arunmozhi, learned Standing Counsel, appearing for the respondents.

2.The petitioner is a Public Charitable Trust and it was served with a demand notice dated 10.02.2010, by the first respondent calling upon the petitioner to pay enhanced property tax at the rate of Rs.87,000/- from 2/2001-02, as against the property tax, which was paid by the petitioner at the rate of Rs.49,653/- per half year. The petitioner immediately, sent their objections through their counsel on 25.3.2010, stating that without following the assessment procedure and fixing the annual value of the property, the demand notice dated 10.02.2010, is liable to be set aside. The petitioner also pointed out that though several letters were given by them on 02.01.2008, 23.02.2008, 29.03.2008 and 23.05.2008, without reference to the same, the impugned demand has been made.

3.It is seen that objections given by the petitioner has been received by the Office of the first respondent on 29.03.2010, as could be seen from the postal acknowledgment card.

4.In the light of the above, the first respondent is directed to consider the representation dated 25.03.2010, submitted by the petitioner, through their counsel, and pass appropriate orders on merits and in accordance with law.

The Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

rpa
To

1.The Commissioner
Corporation of Chennai
Rippon Building
E.V.R.Periyar Salai,
Chennai 600 003.

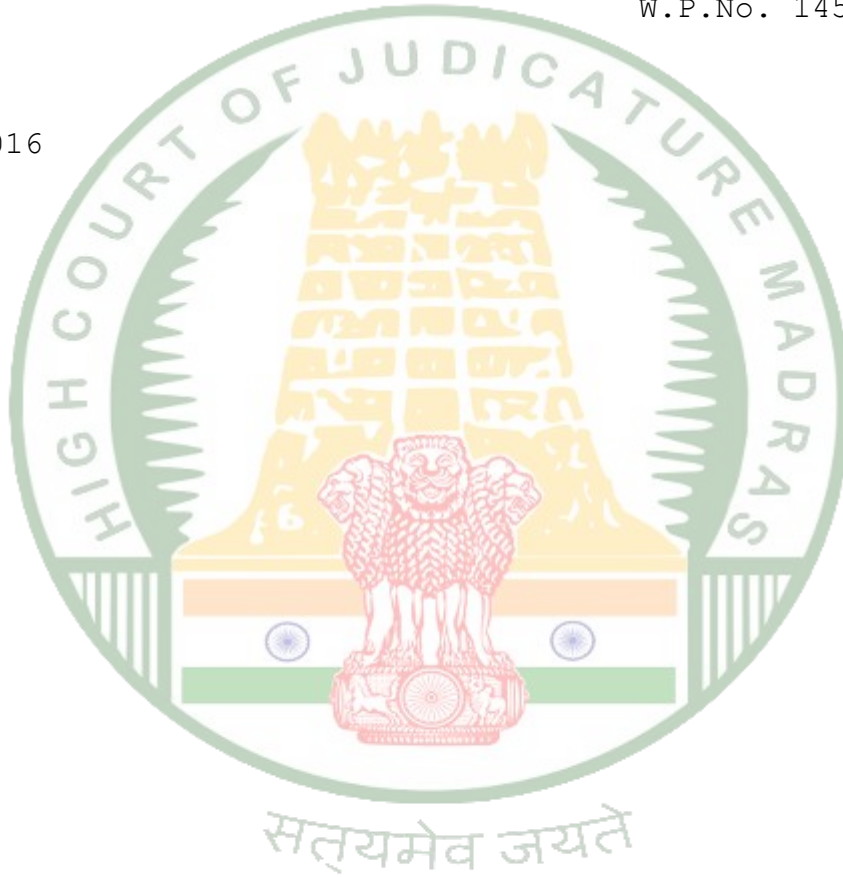
2.The Revenue Officer (Central)
Corporation of Chennai
E.V.R.Periyar Salai,
Chennai 600 003.

3.The Assistant Revenue Officer
Zone No.7, Division No.110
Nungambakkam, Chennai 600 034.

+1 cc to M/s.B.Dayaalan Advocate sr 44786
+1 cc to M/s.R.Arulmozhi Advocate sr 45149

W.P.No. 14514 of 2010

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