IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:04.8.2016

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.2464 of 2010 & MP.No.1 of 2010

A.Ramamurthy ...Petitioner

Vs

1.The Commissioner, Corporation of
Chennai, Ripon Buildings,
Park Town, Chennai-3.

2.The Asst Revenue Officer,
Corporation of Chennai, Zone II,
Washermanpet, Chennai-21. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records pertaining to the impugned final warrant notice dated 06.01.2010 che.A.Va.Thu/Special/2009-10 and quash the same.

For Petitioner : Mr. V.Manohar

For Respondents : Mr.B.B.Senthil Kumar

ORDER

Heard both.

2. The petitioner challenges a warrant notice issued by the respondent Corporation for non payment of revised property tax with effect from second half year 1998-1999 to second half year 2009-2010.

3. It is seen that notice in Form No.1 was issued on 11.01.2001 proposing to revise the half yearly tax from Rs.1,749/- to Rs.3,758/- with effect from the second half year 1998-1999. The relevant details of the property i.e. the working sheet was also appended to the notice. The petitioner submitted an appeal dated 02.02.2001 to the Revenue officer. Since it did not evoke any response, the petitioner made his objections dated 25.03.2008 to the same Authority. When the objections were still pending, the impugned distraint notice has been issued. If such is the case, the impugned distraint notice is illegal.

4. The learned counsel for the petitioner submitted that during the pendency of this writ petition, certain orders were passed revising the assessment.

5. Be that as it may, the learned Standing Counsel for the respondents, on instructions from the officer present in court, submitted that the petitioner's appeal dated 2.2.2001 and the objections dated 25.03.2008 will be considered and appropriate orders will be passed.

6. In the light of the above, the writ petition is allowed and the impugned distraint proceedings are set aside with a direction to the Competent Authority of the Corporation of Chennai to consider the petitioner's appeal dated 02.02.2001 and the objections dated 25.03.2008 and pass appropriate orders on merits and in accordance with law, after conducting an inspection of the petitioner's building in the presence of the petitioner. Even if certain orders were passed during the pendency of this writ petition, in view of the submission made by the officials of the respondent Corporation, fresh action will be initiated by considering the petitioner's objections. The petitioner is directed to cooperate with the officials during inspection of the building. The above direction shall be complied with by the officials of the respondent Corporation within a period of six weeks from the date of receipt of a copy of this order. It is needless to state that the petitioner shall continue to pay the pre-revised property tax without any default. No costs. Consequently, the above MP is closed.
JV

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

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

2.The Assistant Revenue Officer, Corporation of Chennai, Zone II, Chennai-21.

+ 1 cc to Mr.B.B. Senthil Kumar, Advocate Sr 45099

KR/29/8/16

W.P.No.2464 of 2010
and
MP.No.1 of 2010