

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.8.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.24013 of 2012

Ms.Juliet Helen

...Petitioner

Vs

1.The Commissioner,
Corporation of Chennai,
Ripon Building, Park town,Chennai-3.

2.The Assistant Revenue Officer,
Corporation of Chennai, Zone-V,
168, Periyar EVR High Road, Kilpauk,
Chennai-10.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the entire records of the second respondent in pursuance of the distraint warrant notice dated 13.3.2012 and quash the said order.

For Petitioner : Mr.L.Rajendran
For Respondents : Mr.R.Arunmozhi

ORDER

Heard both.

2. The petitioner has filed this writ petition challenging the order passed by the second respondent dated 13.3.2012, which is a distraint warrant notice.

3. The petitioner's father was the owner of the property. After his demise, the petitioner is in occupation of the same. The petitioner's father filed a writ petition before this Court in W.P.No.5525 of 2009 challenging the earlier distraint warrant notice dated 14.3.2009. The said writ petition was disposed of by order dated 3.4.2009, issuing the following directions :

"In view of the above, this writ petition is disposed of directing the second respondent to consider the objections of the petitioner to the provisional assessment orders and pass final orders in accordance with law after taking note of all the objections within a period of four weeks from the date of receipt of a copy of this order. Till then, the demand notices shall not be enforced."

4. Thus, in terms of the above directions, the second respondent was to consider the objections. The petitioner's father had given an objection on 8.6.2009, followed by a representation dated 6.9.2010. Both the objections as well as the representation were not considered and in the meantime, the petitioner's father died on 21.4.2012. With these facts, the petitioner now seeks to quash the distraint warrant notice.

5. A counter affidavit has been filed by the respondents. However, it does not indicate that the respondents complied with the earlier order passed by this Court. Further, the only contention raised is that the petitioner herein has not applied for change of name of the owner of the property after the demise of her father.

6. In the light of the above, the writ petition is allowed, the impugned distraint warrant notice is quashed and the petitioner is directed to file an application before the second respondent for change of assessment of property tax in the names of the legal heirs of her father or in favour of any person, who is the beneficiary of the said property. Along with the said application, the petitioner is also entitled to enclose copies of both the objections sent by her father dated 8.6.2009 as well as the representation dated 6.9.2010 and also a copy of this order. On receipt of the application along with enclosures, the second respondent shall consider the same and pass appropriate orders on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. No costs.

s/d-

Assistant Registrar(CS-V)

True Copy

Sub-Assistant Registrar

To

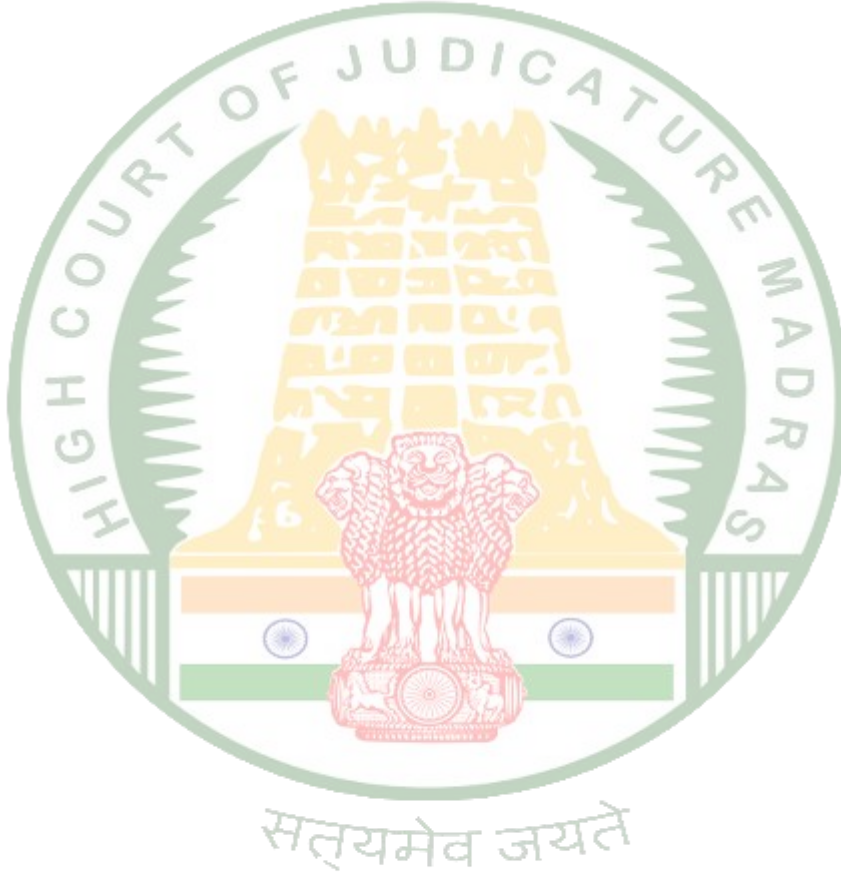
1.The Commissioner, Corporation of Chennai, Chennai-3.

2.The Assistant Revenue Officer, Corporation of Chennai, Zone-V,
Chennai-10.

+ 1 cc to M/s.R.Arunmozhi, Advocate SR 45153

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