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.2570 of 2010

Dr.A.Raghuveer
by power agent Annam Dilip Kumar ... Petitioner

Vs

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

2. The Revenue Officer,
   Corporation of Chennai,
   Ripon Buildings, Chennai-3.

3. The Assistant Revenue Officer,
   Zone VIII, Corporation of Chennai,
   No.64, NSK Salai, Kodambakkam,
   Chennai-24. ... Respondents

PETITION filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus forbearing the respondents demanding and collecting corporation tax pursuant to the notice dated 21.12.2009, Bill No. 489/90, Ward No.126, Zone No.8 in a sum of Rs.1,75,932/- or any other amount pertaining to Office Space No.701, Challa Mall, Old Nos.11 & 12 and now No.11/70, Sir Thyagaraya Road, T.Nagar, Chennai-17.

For Petitioner : Mr.S.Subramanian

For Respondents : Mr.V.C.Selvasekaran

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ORDER

Heard both.

2. The petitioner, who permanently resides in Hyderabad, has appointed a power agent, who also resides in Hyderabad and has filed this writ petition seeking a direction to forbear the respondents from demanding and collecting the corporation tax pursuant to the notice dated 21.12.2009, which is a pre-assessment notice issued by the third respondent.

https://hcservices.ecourts.gov.in/hcservices/

3. In the writ petition, it has been stated that the petitioner, through his counsel, submitted objections on 30.12.2009 stating that no notice has been served on him and no opportunity was granted to the petitioner, as he is residing in Hyderabad. The petitioner would state that the notice in Form No.1 intimating revision of tax, on inspection, in respect of Office Space No.701, Challa Mall, Old Nos.11 & 12 and now No.11/70, Sir Thyagaraya Road, T.Nagar, Chennai-17, was served, the objections were received, the annual value of the building was fixed and consequent revision in tax was effected by a proper order. The petitioner further states that he may be furnished with Form No.1 notice, the order of assessment passed and the basis for the claim for huge arrears.

4. The files available with the respondents show that the copy of the objections dated 30.12.2009 sent by the petitioner through counsel is not available with the respondents nor there is any record to show that Form No.1 notice was served on the petitioner.

5. Therefore, the writ petition is disposed of by directing the Competent Authority of the respondent Corporation to inspect the petitioner's property after notice to the petitioner or the occupier, issue a pre-assessment notice, afford an opportunity to the petitioner to submit his objections and thereafter, the assessment shall be finalized in accordance with law after considering the objections. Till the above exercise is completed, the petitioner shall continue to remit the pre-revised property tax without default. It is needless to state that the petitioner or his tenant or occupier of the building shall cooperate with the officials during inspection. No costs.

Sd/-
Assistant Registrar(CCC)

सत्यमेव जयते

//True Copy//

Sub Assistant Registrar

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To

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

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W.P.No.2570 of 2010

CTK(CO)
CA(24/08/2016)

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