IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.2801 to 2803 of 2010 &
connected M.Ps

S.S.Mazda .. Petitioner in all W.Ps

vs.

1.The Commissioner,
Corporation of Chennai,
Rippon Buildings, Chennai 600 003.

2.The Taxation Appeal Tribunal,
Rippon Buildings, Chennai 600 003.
.. Respondents in all W.Ps.

COMMON PRAYER

Petitions filed under Article 226 of the Constitution of India praying for issuance of writ of mandamus, to direct the respondent their men to issue notices for revision of property tax for premises Nos.15,16 & 17, Jahangir Stret, Chennai 1, and thereafter grant an opportunity for the petitioner to be heard by the Taxation Appeal Tribunal without insisting the payment of 50% of the entire period from 1993-94 - 2010, as the revised tax for the property bearing Door Nos.15, 16 & 17, Jahangir Stret, George Town, Chennai 600 001.

For Petitioner : Mr.K.F.Manavalan

For Respondents : Mr.K.Soundararajan
Standing Counsel

C O M M O N O R D E R

Heard Mr.K.F.Manavalan, learned counsel appearing for the petitioner and Mr.K.Soundararajan, learned Standing Counsel appearing for the respondents. With the consent of the learned counsel appearing on either side, the Writ Petitions are taken up for final disposal.

2.The petitioner has come forward with these Writ Petitions, for issuance of writ of mandamus to direct the respondent, their men to issue notices for revision of property tax for premises

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Nos.15,16 & 17, Jahangir Street, Chennai-1, and thereafter grant an opportunity for the petitioner to be heard by the Taxation Appeal Tribunal without insisting the payment of 50% of the entire period from 1993-94 - 2010, as the revised tax for the property bearing Door Nos.15, 16 & 17, Jahangir Street, George Town, Chennai 600 001.

3.The primary ground on which the petitioner has sought for the above direction is by stating that the respondents have not issued statutory notice before the enhancement of the property tax. This ground was taken into consideration and the Writ Petitions were admitted and interim orders were also granted.

4.When the matter came up for hearing on 04.08.2016, the learned counsel for the respondents was directed to verify the correctness of the stand taken by the petitioner and as to whether any notices have been issued. Today, the learned counsel on instructions submitted that the 'Files' do not disclose that the notices have been issued.

5.Thus, it is clear that the respondents have proceeded against the petitioner by initiating distraint proceedings, without making any proper assessment, before revision of property tax. In fact, the petitioner sought for the above mentioned relief because when he approached the Taxation Tribunal, they insists on payment of 50% of the enhanced tax.

6.The petitioner's case is that such a demand cannot be made from him, because no such demand was issued to him and assessment order was made before the revision of property tax.

7.In the light of the above, the respondents are restrained from issuing any distraint notice to the petitioner, with a direction to the first respondent to initiate appropriate assessment proceedings, before revision of property tax.

The Writ Petitions are disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner,
Corporation of Chennai,
Rippon Buildings, Chennai 600 003.

2.The Taxation Appeal Tribunal,
Rippon Buildings, Chennai 600 003.

+1cc to Mr.K.Soundararajan, Advocate Sr.46373

W.P.Nos.2801 to 2803 of 2010

ad[co]
srg 02/09/2016

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