IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.8.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.29631 of 2016 & WMP.No.25658 of 2016

K.Sailendra Kumar ...Petitioner

Vs

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

2.The Revenue Officer, Corporation of Chennai, Zone No.9, Ward No. 110, Ripon Buildings, Chennai-3.

3.The Assistant Revenue Officer, Corporation of Chennai, Zone No.9, Ward No.110, Ripon Buildings, Chennai-3. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondents herein to drop the entire proceedings for collecting the difference in tax for the retrospective period as per the warrant notice dated 6.8.2016 without disposing the pending appeal filed by the petitioner dated 5.7.2016.

For Petitioner : Mr.K.V.Babu
For Respondents : Ms.Karthika Ashok

ORDER

Ms.Karthika Ashok, learned Standing Counsel accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner challenges an order passed by the respondent Corporation revising the property tax of the petitioner's property with retrospective effect from 1/2000-01.

3. Initially, the property tax was assessed to tax at the rate of Rs.41,112/- per half year vide the order of assessment dated 25.4.2000. The petitioner states that the property tax has been paid in terms of the said assessment and till date, there are no arrears. However, without conducting any inspection and

without any notice to the petitioner, he has been served with the demand in Form No.7 dated 6.4.2016, in and by which, the revised property tax has been demanded at the rate of Rs.1,91,285/- per half year with retrospective effect. To this revision, the petitioner sent a representation to the third respondent on 5.7.2016. The said representation is still pending. The petitioner was constrained to approach this Court on account of the distraint proceedings being initiated against the petitioner claiming arrears of property tax to the tune of Rs.21,43,534/-.

4. The learned Standing Counsel for the respondents submits that if the petitioner was aggrieved by the revised assessment intimated vide Form No.7 dated 6.4.2016, he could have filed an appeal to the Commissioner, Corporation of Chennai and without doing so, the petitioner had given a representation to the third respondent, who is not the Competent Authority.

5. Considering the peculiar facts and circumstances of the case, the writ petition is disposed of with a direction to the petitioner to file an appeal before the first respondent within two weeks from the date of receipt of a copy of this order, objecting to the revision of property tax, that too with retrospective effect. On receipt of the appeal, the first respondent shall nominate a senior officer to inspect the petitioner's building after issuing notice to the petitioner, thereafter collect all details and place them before the first respondent. On the basis of such report and the objections raised by the petitioner, the first respondent shall pass a speaking order on merits and in accordance with law as expeditiously as possible. Till orders are passed, the petitioner shall continue to remit the pre-revised property tax without fail and no coercive action shall be initiated for the recovery of the arrears of property tax at the enhanced rate. No costs. Consequently, the above WMP is closed.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

To

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

2.The Revenue Officer, Corporation of Chennai, Zone No.9, Ward No.110, Ripon Buildings, Chennai-3.

3.The Assistant Revenue Officer, Corporation of Chennai, Zone No.9, Ward
No.110, Ripon Buildings, Chennai-3.

+1 cc to M/s.Karthikaa Ashok,advocate,sr.48769

+1 cc to M/s.K.V.Babu, advocate,sr.48312.

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krd 2/9

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