IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.30201 of 2016
and WMP.No.26188 of 2016

U.Karunasesh ... Petitioner

vs.

1.The Revenue Officer,
Corporation of Chennai,
Rippon Buildings, Park Town,
Chennai – 600 003.

2.The Assistant Revenue Officer,
Zone-9, Ward No.10,
Corporation of Chennai,
No.1, 4th Cross Street,
Lake Area, Near Tennis Stadium,
Nungambakkam, Chennai – 600 034. ... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus, calling for the records of the second respondent in his proceedings bearing Bill No.04293 dated 06.06.2016 making a demand of property tax arrears of Rs.19,04,098/-.

For Petitioner : Mr.PL.Narayanan
For Respondents : M/s.Karthika Ashok

O R D E R

Heard Mr.PL.Narayanan, learned Counsel appearing for the petitioner. M/s.Karthika Ashok, learned counsel accepts notice on behalf of the respondents. With the consent of either side, the writ petition itself is taken up for disposal.

2.The petitioner has filed this writ petition to quash the demand notice issued by the second respondent demanding arrears of property tax with retrospective effect. As rightly pointed out by the learned counsel appearing for the petitioner that the property which consist of three floors were separately assessed and there are three door numbers, namely, 38, 38/1 and 38/2. As could be seen from the notices issued in Form 10 dated 16.06.2003, the G.R.S. Numbers are also different, namely, Z078/02025, Z078/01014 and Z078/01016. If such is the case, there is no explanation as to how the respondents could have combine all the three assessments and issued a single demand notice. That apart, the demand is based on retrospective revision which is said to be a general revision. Admittedly before effecting such a revision of property tax, there is no opportunity granted to the petitioner nor any inspection conducted on the building. This inherent defects would render the impugned proceedings as illegal.

3.Accordingly, the writ petition is allowed, the impugned order is quashed and the matter is remanded to the second respondent, who first shall cause an inspection of the building after giving notice to the petitioner and thereafter issued a pre-assessment notice giving the petitioner an opportunity to submit their objections and thereafter pass a final assessment order. In the light of the fact that the petitioner has already paid 50% of the amount demanded by the second respondent, no coercive action shall be initiated against the petitioner for recovery of the balance amount till the final assessment orders are passed in terms of the above direction. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

To

1.The Revenue Officer,
Corporation of Chennai,
Rippon Buildings, Park Town,
Chennai - 600 003.

2.The Assistant Revenue Officer,
Zone-9, Ward No.10,
Corporation of Chennai,
No.1, 4th Cross Street,
Lake Area, Near Tennis Stadium,
Nungambakkam, Chennai - 600 034.

+1 cc to Mr.Karthick Ashok, advocate,sr48966

+1 cc to Mr.Pl.Narayanan,advocate,sr.49249.

cnr(co)
krd 12/9

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