

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE:05.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.29291 of 2010 &

M.P.No.1 of 2010

U.Mohammed Khaliluuah

.. Petitioner

Versus

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

2.The Assistant Revenue Officer,
Revenue Department,
Zone VII, Chennai Corporation,
Chennai.

.. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records comprised in C.C.A.V.T/Spl./2009-10, dated 04.03.2010 on the file of the second respondent and quash the same and consequently direct the respondents to afford an opportunity before revising the tax in respect of the petitioner's property situate in Door No.14/A7/1F, "Gems Court", Khader Nawaz Khan Road, Nungambakkam, Chennai-600 034 in respect of New Assessment No.C109/00648.

For Petitioner : Mr.G.R.M.Palaniappan

For Respondents: Mr.R.Arunmozhi

O R D E R

Heard Mr.G.R.M.Palaniappan, learned counsel appearing for the petitioner and Mr.R.Arunmozhi, learned counsel appearing for the respondents.

2. The petitioner who is a owner of the property which is now being put to use as a Commercial Complex has filed this Writ Petition, challenging a notice, dated 20.10.2010, calling upon the petitioner to pay a sum of Rs.2,47,623/-, being the over due towards the property tax in respect of his property.

3. On a perusal of the impugned notice, it is seen that there are no details furnished, the particulars as to for what period arrears have been demanded, have not been mentioned. In fact, there is no clear indication as to what is the commencing date from which, the respondent has demanded this amount, except for the fact that the closing date is mentioned as 1/2010-11. Thus, in the absence of any particulars the petitioner was not in a position to submit any objections.

4. The learned counsel appearing for the respondents, on instructions from the Officers present in Court, submits that the property tax has been revised to Rs.16,990/-. It is not clear as to whether before effecting such revision, opportunity was afforded to the petitioner to submit his objections. Thus, in the absence of any details in the impugned order and the same being bereft of particulars, the impugned order is liable to be interfered with.

5. Accordingly, the Writ Petition is allowed and the impugned order is quashed and the respondents are directed to issue fresh notice to the petitioner, within a period of three weeks from the date of receipt of a copy of this order, giving full particulars and the petitioner should be granted sufficient time to submit his objections and after considering the objections, the respondents are at liberty to pass fresh orders in accordance with law. It is seen that when an interim order was granted, the petitioner has paid Rs.1,00,000/-. This amount shall be adjusted after fresh orders are passed in terms of the above direction. No costs. Consequently, connected miscellaneous petition is closed.

r n s

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

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

2.The Assistant Revenue Officer,
Revenue Department,
Zone VII, Chennai Corporation, Chennai.

+ 1 cc to Mr.G.R.M.Palaniappan, Advocate Sr 44692

KR/29/8/16

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