IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2016

CORAM:

THE HON 'BLE MR. JUSTICE T.S.SIVAGNANAM

Writ Petition No.33650 of 2016
and
W.M.P.Nos.29019 and 29020 of 2016

1.S.M.M.Sultan Ibrahim
2.S.V.M.Syed Ali Fathima .. Petitioners

/vs/

1.The Commissioner,
Corporation of Chennai,
Ripon Buildings, Park Town,
Chennai 600 003.

2.The Revenue Officer,
Property Tax Division,
Corporation of Chennai,
Ripon Buildings, Park Town,
Chennai 600 003. .. Respondents

Writ Petition is filed under Article 226 of Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the issue of the property tax assessment vide bill No.05-060-03172-000 and old Bill No.02-028-0697-000, dated 29.04.2016 duly issued by the Corporation of Chennai pertaining to the property comprised of house ground and premises bearing Old Door No.27, New Door No.57, Sembudoss Street, George Town, Chennai 600 001, assessed in the 1st petitioner name and quash the same and direct the respondents to collect the property tax at the original rate namely Rs.10,857/-.

For Petitioners :Mr.D.Ashok Kumar
For Respondents :Mr.T.C.Gopalakrishnan

ORDER

Heard Mr.D.Ashok Kumar, learned counsel for the petitioners and Mr.T.C.Gopalakrishnan, learned Standing counsel accepting notice on behalf of the respondents/Corporation. By consent, the writ petition is taken up for final disposal, at the admission stage itself.

2. In this Writ Petition, the petitioners seek to quash the demand, which has been uploaded in the official website of the respondent Corporation revising the property tax from Rs.10,857/- to Rs.60,055/-. This revision has been made with retrospective effect from the first half of the assessment year 2009-2010. From the statement culled out from the Departmental Website, it is seen that the petitioners paid the property tax at Rs.10,857/- upto the first half of the assessment year 2014-15.

3. The petitioners' case is that the construction of the property in question commenced in the year 1971 and completed in the year 1972 and the building is 45 years old and there is absolutely no cause for revising the property tax, as no additional construction has been put up and that too, revising the property tax with retrospective effect more than five times over and above the existing rate is arbitrary and unreasonable. There is no record to show that before such revision, the petitioners were given an opportunity. Even if the petitioners were given an opportunity, the respondents should first conduct a proper assessment by following the procedure, for which, an inspection of the building is a pre-requisite. This having not been done, this Court is inclined to interfere with the demand made by the respondents.

4. Accordingly, the petitioners are directed to pay the property tax upto the first half of the assessment year 2016-17 at the rate of Rs.10,857/- within a period of two weeks from the date of receipt of a copy of this order. After receiving the said payment, the 2nd respondent shall intimate a date, on which, he will cause an inspection of the building in question in the presence of the petitioners and based on such inspection, he shall serve a provisional assessment order on the petitioners giving them 15 days' time to file their objections. After considering the objections, the Competent Authority shall re-assess the property tax and pass final orders of the assessment.

5. With the above directions, the writ petition is disposed of. No costs. Connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

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

2.The Revenue Officer,
Property Tax Division,
Corporation of Chennai, Repon Buildings,
Park Town, Chennai-3.

+1cc to Ms.D.Ashok Kumar, Advocate sr.55002

W.P.No.33650 of 2016

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srg 21/10/2016