IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.3585 of 2016 &
W.M.P.Nos.2955 & 2956 of 2016

T.T.Bhoopalan .. Petitioner

vs.

1 Corporation of Chennai
Rep. by its Commissioner, Ripon Buildings
Park Town, Chennai-600 003

2 The Asst. Revenue Officer
Corporation of Chennai, Zone 10, Ward No.136
Old No.84 New No.117, N.S.K. Road
Chennai- 600 024
.. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondent in his Impugned Revised Assessment Notice No. 7/15-16/3206, dated 27.07.2015 demanding the arrears of Property Tax for the period from 1/2009/2010 at the rate of Rs.70,295/- per half year in respect of the petitioner's property bearing Door No.51 (28/1) Mothilal Street, T.Nagar , Chennai-600 017 and to quash the same and forbear the respondents from taking any coercive steps for recovery of the same in pursuance to the above impugned demand of the respondents.

For Petitioner : Mr.T.V.Vineeth Kumar

For Respondent : Mr.T.C.GopalaKrishnan

ORDER

The petitioner has filed the above writ petition to issue a writ of Certiorarified Mandamus to call for the records of the second respondent pertaining to the impugned revised Assessment Notice No.7/15-16/3206, dated 27.07.2015, demanding the arrears of Property Tax for the period from 1/2009/2010 at the rate of Rs.70,295/- per half year in respect of the petitioner's property bearing Door No.51 (28/1), Mothilal Street, T.Nagar, Chennai-600 017 and to quash the same and forbear the respondents from taking any coercive steps for recovery of the same in pursuance to the above impugned demand of the respondents.

2. When the matter is taken up for hearing, Mr.T.V.Vineeth Kumar, learned counsel appearing for the petitioner submitted that as against the revised assessment order the petitioner has filed an appeal before the first respondent. The learned counsel submitted that in view of the revised assessment notice dated 27.07.2015, the half yearly tax has been enhanced from Rs.11,268/- to Rs.70,295/-. The second respondent is taking coercive steps to realize the amount. Further, the learned counsel submitted that if the second respondent is allowed to realize the amount, the appeal filed by the petitioner would become futile.

3. Heard Mr.T.C.GopalaKrishnan, learned Standing Counsel, appearing for the respondent.

4. Having regard to the submissions made by the learned counsel appearing for the petitioner and taking into consideration the averments stated in the affidavit filed in support of the above writ petition, I direct the first respondent to dispose of the appeal filed by the petitioner in respect of the above mentioned assessment notice date 27.07.2015, within a period of two months from the date of receipt of a copy of this order. Further, I also give liberty to the petitioner to move a stay petition in the appeal before the first respondent and I direct the first respondent to consider the stay petition filed by the petitioner and pass necessary orders, on merits and in accordance with law, within a period of three days from the date of filing of the stay petition.

With these observations, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

sd/-
Assistant Registrar(CCC)

/TRUE COPY/

Sub-Assistant Registrar

Rj

To

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

2 The Asst. Revenue Officer
Corporation of Chennai, Zone 10, Ward No.136
Old No.84 New No.117, N.S.K. Road
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CO-KSJ
JD 02/02/2016