IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.10.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.37636 of 2016 and

W.M.P.No.32261 of 2016

S.Mukanchand Bothra ... Petitioner

Vs

1.The Commissioner of Revenue
Department,
Corporation of Chennai,
Chennai-600 003

2.The Assistant Revenue Officer,
Zone-5, Division No.57,
Corporation of Chennai,
Royapuram, Chennai. ... Respondents

Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of certiorari to call for the entire records from the 2nd respondent pertaining to the notice dated 14.10.2016 for the premises bearing door No.43, Veerappan Street, Sowcarpet, Chennai-79 and to quash the same.

For Petitioner : Mr.S.V.Jayaraman,Sr.counsel
for Mr.T.Dhanasekaran

For Respondents : Mr.T.C.Gopalakrishnan

O R D E R

Heard Mr.S.V.Jayaraman, the learned Senior counsel, assisted by Mr.T.Dhanasekaran, learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, the learned Standing counsel appearing for the Corporation of Chennai and with the consent of either side, the writ petition itself is taken up for final disposal.

2. The petitioner has impugned the warrant notice, dated 14.10.2016, demanding arrears of property tax, for the period from II half year 2009-10 to II half year 2016-17.

3. As rightly pointed out by the learned counsel for the respondent Corporation, in the affidavit filed in support of the writ petition, the petitioner has not disclosed as to his locus standi to challenge the impugned warrant notice. All that has been stated is that he has been in possession of the property in question.

4. Admittedly, the property tax has been assessed in the name of Mr.W.M.M.Md.Asiya and nine others, who are the owners of the property and they have not challenged the impugned demand. Therefore, the petitioner cannot maintain the writ petition challenging the impugned demand.

5. The learned Senior counsel for the petitioner submitted that there is an imminent threat meted out by the officials of the respondent Corporation, threatening to sell the premises.

6. If the Corporation is unable to recover the tax from the owner of the property/assessee, it is always open to them to recover the tax from the persons, who are in lawful possession of the property, as tenants. However, this Court, in this writ petition, cannot issue any direction in this regard, since the petitioner has not clearly stated as to how he is in possession of the property.

7. The learned Senior counsel pointed out that the petitioner had earlier paid property tax by way of cheque and the amount has been debited from his account. However, the respondent Corporation appears to have taken a stand that no amount has been received. In any event, the petitioner cannot remit property tax in respect of an assessment made in the name of some other person. Therefore, the writ petition is wholly misconceived and accordingly, it is dismissed, leaving it open to the respondent Corporation to proceed in accordance with law. No costs. Connected miscellaneous petition is closed.

Msk

Sd/-
Assistant Registrar (CS)

/TRUE COPY/

Sub-Assistant Registrar

To

+1CC to MR.T.C.GOPALAKRISHNAN Advocate SR.NO.61498

W.P.No.37636 of 2016

NMI[CO]

MK:12/11/2016