

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.11.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.37973 & 37974 of 2016 &
W.M.P.Nos.32565 & 42566 of 2016

M/s.R.P.Rajarajan Associates
Rep. by its Managing Partner R.P.Rajarajan
No.103, Dr.Radhakrishnan Salai
Mylapore,
Chennai-600 004. Petitioner in both WPs

vs.

The Assistant Revenue Officer
Revenue Department
Zonal Office IX
Corporation of Chennai
No.1, lake Area, 4th Cross Street
Nungambakkam
Chennai-600 034 Respondent in both WPs

Commkon Prayer:

Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent pertaining to impugned demand notices dated 24.10.2016 in Z.O.IX/RDC No. SPL.2016-17 and quash the same and further direct the respondent to hold proper enquiry in accordance with law.

For Petitioner : Mr.C.Prabakaran
in both WPs

For Respondent : Mr.T.C.Gopalakrishnan
in both WPs Standing Counsel

C O M M O N O R D E R

Heard Mr.C.Prabakaran, learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, learned Standing Counsel, who accepts notice on behalf of the respondent and with the consent of the learned counsel appearing on either side, the Writ Petitions are taken up for disposal.

2.The petitioner-Firm, who have purchased the properties in question in the year 2011, have filed these Writ Petitions, challenging the demand notices issued by the petitioner, calling upon them to pay a sum of Rs.10,42,640/- and Rs.6.32,572/-, respectively being the arrears of property tax upto 2/2016-17.

3.The learned counsel for the petitioner submitted that as the petitioner-Firm, have paid the entire arrears of property tax in full as per the original rate fixed at Rs.1,95,640/- and Rs.88,490/- per half year respectively, the property tax assessments were changed in the petitioner's name by an order dated 03.12.2011. However, it is not known as to whether any arrears are there from 2011 onwards.

4.It is seen that prior to the issuance of the impugned notices, Notices in Form-7, have been issued to the petitioner, proposing to revise the property tax assessments by re-fixing the annual value of the building and demanding the petitioner to pay the dues at Rs.10,42,640/- and Rs.6,32,572/-, for the period upto 2/2016-17, as against the original rates fixed at Rs.1,95,640/- and Rs.88,490/- respectively.

5.The case of the petitioner is that they were not afforded an opportunity to object to the same, especially when the revisions are with retrospective effect from II/2009-10, i.e. prior to their purchase of the property.

6.Thus, considering the submissions made and after hearing the parties, this Court is of the view that an opportunity should be granted to the petitioner to putforth their objections. Since the revisions effected and the consequential demands are with retrospective effect from II/2009-10, the petitioner is granted an opportunity to putforth their objections, they should clear the entire arrears of property tax at the pre-revised rate i.e.Rs.1,95,640/- and Rs.88,490/- respectively per half year. Subject to the said condition, the following direction is issued:

"The petitioner-Firm is directed to submit their objections to the notices in Form No.7 dated 30.09.2016, within a period of two weeks from the

date of receipt of a copy of this order. On receipt of the objections, the respondent shall afford an opportunity of personal hearing and pass speaking orders on merits and in accordance with law. It is open to the respondent to conduct an inspection of the building, after issuing notice to the petitioner, before passing final orders. "

The Writ Petitions are disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

rpa

To

The Assistant Revenue Officer
Revenue Department
Zonal Office IX
Corporation of Chennai
No.1, lake Area, 4th Cross Street
Nungambakkam
Chennai-600 034

2 ccs to MR.C. Prabakaran, Advocate, Sr. 62281 & 62282

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RJ (CO)
kk 28/11

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