In the High Court of Judicature at Madras

Dated : 24.11.2016

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.41217 of 2016 and WMP.No.35180 of 2016

M.Karthik Meiyappan, Administrator,
representing the estate of
A.V.M.Murugan ...Petitioner

Vs

1.The Commissioner, Corporation of Chennai, Chennai-3.

2.The Revenue Officer, Corporation of Chennai, Chennai-3.

3.The Assistant Revenue Officer, Corporation of Chennai, Zone X, Kodambakkam, Chennai-24. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the first respondent to consider the appeal dated 14.3.2016 filed by the petitioner against the notice of revised assessment dated 5.11.2015 (signed on 30.11.2015) bearing reference No.7/ 15-16/7299 issued by the first respondent after giving due opportunity to the petitioner in accordance with law.

For Petitioner : Mr.V.G.Sureshkumar
For Respondents : Mr.T.C.Gopalakrishnan

सत्यमेव जयते

ORDER

Mr.T.C.Gopalakrishnan, learned Standing Counsel accepts notice for the respondents. Heard both. By consent, the writ petition itself is taken up for final disposal.

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2. The petitioner seeks a direction to the first respondent to consider the appeal petition dated 14.3.2016 sent by the petitioner, objecting to the revision of property tax as proposed in the notice dated 5.11.2015 in Form No.7. By the said notice, the respondent Corporation proposed to retrospectively revise the half yearly tax with effect from 1/2009-10 from Rs.24,011/- to Rs.55,725/-.

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3. The petitioner's appeal petition dated 14.3.2016 has been sent by registered post and the learned counsel for the petitioner submits that the same has been acknowledged by the office of respondents 1 and 2, though the copy of the acknowledgment has not been filed along with the typed set. The petitioner has been remitting the property tax at the old rate i.e. Rs.24,011/-. However, while acknowledging receipt of payment vide receipt dated 31.3.2016, the same has been adjusted towards arrears of property tax and the respondent Corporation is claiming arrears. Since the appeal petition filed by the petitioner is yet to be disposed of, the respondent Corporation would not be justified in demanding the property tax at the enhanced rate.

4. Therefore, the writ petition is disposed of with a direction to the first respondent to consider the petitioner's appeal petition dated 14.3.2016, afford an opportunity of personal hearing to the authorized representative of the petitioner and pass final assessment order in accordance with law. Before orders are passed in the appeal petition, the first respondent shall direct the officials to inspect the petitioner's building after notice to the petitioner and after taking into consideration the inspection report and the objections filed by the petitioner, orders shall be passed on the appeal petition. The petitioner is directed to enclose a copy of the appeal petition dated 14.3.2016 along with a copy of this order and forward the same to the first respondent for due compliance of the above directions. The above exercise shall be completed within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, the above WMP is closed.

-s/d-
Assistant Registrar

true Copy

Sub-Assistant Registrar

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To
1.The Commissioner, Corporation of Chennai,
Ribbon Buildings Chennai-3.
2.The Revenue Officer, Corporation of Chennai,
Ribbon Buildings Chennai-3.

3.The Assistant Revenue Officer,
Corporation of Chennai, Zone X,
Kodambakkam, Chennai-24.

+1 cc to Mr.T.S.Gopalakrishnan Advocate sr 68598
+1 cc to M/s.V.G.Suresh Kumar Advocate sr 69281 dt:09/12/2016

WP.No.41217 of 2016&
WMP.No.35180 of 2016

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