IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.12.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.42463, 42271 and 42272 of 2016 and

W.M.P.Nos.36354, 36171 and 36172 and of 2016

1.Neela B.Sampath
2.Rajiv B.Sampath
3.Punit B.Sampath ... Petitioners in W.P.No.42463 of 2016

Silpa Electricals Private Limited,
rep,by its Director Rajiv B.Sampath ... Petitioner in W.P.No.42271 of 2016

Samson Foundations,
rep.by its Partner,
Mr.Rajiv Sampath ... Petitioner in W.P.No.42272 of 2016

vs.

1.The Commissioner,
Corporation of Chennai,
Rippon Building, Chennai.

2.The Revenue Officer,
Corporation of Chennai,
Rippon Building, Chennai. ..Respondents 1 & 2 in all the Writ Petitions

3.The Assistant Revenue Officer-V,
Zone-V, Revenue Department,
Greater Chennai Corporation,
Basin Bridge, Chennai-600 02 ...3rd Respondent in WP.No. 42463 and 42272/16

The Assistant Revenue OfficerVI
zone VI Revenue Department
Ayanavaram Chennai-600 023 ...3rd Respondent in WP.NO.42271/16

Prayer in W.P.No.42463 of 2016 : Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of Certiorarified Mandamus to call for the records relating to the impugned revised Assessment Order No.M/05/057/15-16/1148, dated 20.02.2016, on the file of the third respondent, and to quash the same and consequently direct the respondents to levy the property tax of Rs.46,410/-, from 1/2009-10 as paid by the petitioner regularly.

Prayer in W.P.No.42471 of 2016 : Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of Certiorarified Mandamus to call for the records relating to the impugned revised Assessment Order No.M/06/077/16-17/0217, dated 09.06.2016, on the file of the third respondent, and to quash the same and consequently direct the respondents to levy the property tax of Rs.1,98,875/- from second half of 2008-09, as paid by the petitioner regularly.

Prayer in W.P.No.42472 of 2016 : Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of Certiorarified Mandamus to call for the records relating to the impugned revised Assessment Order No.M/05/061/16-17/1082, dated 14.07.2016, on the file of the third respondent, and to quash the same and consequently direct the respondents to levy the property tax of Rs.4,25,240/- for six months from first half of 2010-11, as paid by the petitioner regularly.

For Petitioners : Mr.P.Giridharan in all W.ps.

For Respondents :Mr.T.C.Gopalakrishnan in all W.Ps.

ORDER

Heard Mr.P.Giridharan, the learned counsel for the petitioners and Mr.T.C.Gopalakrishnan, the learned Standing Counsel, who accepts notice on behalf of the respondents and with the consent of either side, the writ petitions are taken up for final disposal.

2.In these three writ petitions, though filed by three different persons/companies, the challenge is to the revision of property tax with retrospective effect.

3.The only ground on which the impugned orders have been questioned is that no show cause notice was issued to the petitioners prior to revising the property tax with retrospective effect.

4.On a perusal of the documents placed in the typed set of papers, it is seen that in all the three cases, notice in Form-7 has been issued, proposing to revise the property tax with retrospective effect. The said notice clearly states that within 15 days from the date of receipt of the same, an appeal can be preferred to the Commissioner, Greater Chennai. Though it has been stated as an appeal, it should be treated as an objection, because, the revision of property tax is being done with retrospective effect and the Form-7 notice is in fact, a notice to the assessee about the proposed revision. Therefore, for all practical purposes though in the Form-7 notices it is termed as an appeal, it should be treated as an objection to the proposed revision of property tax.

5. In two of the writ petitions, the petitioners appear to have given objections. But the contentions raised therein are not elaborate and they are very sketchy.

6. It is not in dispute that in all the three cases, the petitioners have paid the tax up to date, at the pre-revised rate. Therefore, this Court is of the view that one more opportunity can be granted to the petitioners to put forth their objections.

7.Accordingly, the writ petitions stand disposed of by directing the petitioners to submit individual objections to the proposed revision of property tax, as proposed in the Form-7 notices, within a period of one week from the date of receipt of a copy of this order and objections shall be given to the first respondent. On receipt of the same, the first respondent is directed to authorise his officers to inspect the petitioners' buildings, after notice to the petitioners and after taking note of the inspection report and the objections, the first respondent shall pass final assessment orders, in accordance with law within a period of three weeks from the date on which the inspection is concluded. No costs. Connected miscellaneous petitions are closed.

8. In the light of the above direction, no coercive action shall be initiated against the petitioners.

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

msk

To

1.The Commissioner,
Corporation of Chennai,
Rippon Building, Chennai.

2.The Revenue Officer,
Corporation of Chennai,
Rippon Building, Chennai.

3.The Assistant Revenue Officer-V,
Zone-V, Revenue Department,
Greater Chennai Corporation,
Basin Bridge, Chennai-600 021

4.The Assistant Revenue OfficerVI
zone VI Revenue Department
Ayanavaram Chennai-600 023

+3 ccs to Mr.P.Giridharan Advocate sr 71342

W.P.Nos.42463, 42271

and 42272 of 2016

mv(co)

aa07/12/2016