

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.5723 of 2016 &  
W.M.P.Nos.5071 & 5072 of 2016

Dr.K.Jagadeesan

[ 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 8 Ward No.104  
Chennai-600 030.

3 The Zonal Officer Zone 8  
Corporation of Chennai  
Shenoy Nagar, Chennai-600 030.

[ RESPONDENTS ]

Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the records in respect of the impugned revised Assessment Notice No.7/ 15-16/4517 dated 22.8.2015 demanding the property tax from Rs.43 448/- to Rs.1 73 530/- per half year for the period from II/2009-2010 to I/2015-2016 in respect of the petitioners property bearing New Door No.182 (Old Door No.927) Periyar E.V.R.Salai Purasawalkam Chennai 600 084 and quash the same.

For Petitioner : Mr.T.V.Vineeth Kumar

For Respondents : Mr.T.C.Gopalakrishnan  
Standing Counsel

## O R D E R

Heard Mr.T.V.Vineeth Kumar, learned counsel appearing for the petitioner and Mr.T.C.Gopalakrishnan, learned Standing Counsel, appearing for the respondents. With the consent of the learned counsel appearing on either side, the Writ Petition is taken up for final disposal.

2.This Writ Petition has been filed by the petitioner, challenging the proceedings of the second respondent dated 22.08.2015, which is a notice in Form-7, proposing to revise the assessment of property tax with effect from II/2009-10. The half yearly tax was initially Rs.43,448/-, which is now sought to be revised at Rs.1,73,530/-.

3.The impugned notice states that the petitioner is entitled to prefer an Appeal to the first respondent within a period of fifteen days. The petitioner has preferred an appeal, though belatedly, and the same is now pending before the first respondent.

4.The learned Standing Counsel appearing for the respondents does not dispute the fact that the appeal filed by the petitioner is now pending consideration before the first respondent.

5.In the meantime, since the third respondent issued a final warrant notice dated ..09.2015, demanding payment of property tax at the revised rate, the petitioner has come to this Court, challenging the revised notice of assessment.

6.The petitioner has raised various grounds including the ground that the notice of assessment is beyond the period of three years as per the Law of Limitation and cannot be enforced. In fact, those contentions have been raised by the petitioner in his objections and he can very well canvass the same before the authority.

7.Accordingly, the third respondent is directed to keep in abeyance the final warrant notice dated ..09.2015 and revised assessment notice issued by the second respondent dated 22.08.2015, and there will be a direction to the first respondent to consider the petitioner's Appeal Petition dated 25.01.2016, and pass appropriate orders, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order, after affording an opportunity of personal hearing to the authorised representative of the petitioner.

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

-s/d-  
Assistant Registrar

True Copy

Sub-Assistant Registrar

rpa

To

- 1 The Commissioner  
Corporation of Chennai  
Ripon Buildings  
Park Town, Chennai-600 003.
  - 2 The Asst. Revenue Officer  
Corporation of Chennai  
Zone 8 Ward No.104  
Chennai-600 030.
  - 3 The Zonal Officer, Zone 8  
Corporation of Chennai  
Shenoy Nagar, Chennai-600 030.
- +1 cc to Mr.T.C.Gopalakrishnan Advocate sr 45136

W.P.No.5723 of 2016

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