IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :04.07.2017

Coram:

The Hon'ble Mr.Justice T.S. Sivagnanam

W.P.No. 10222 of 2017
and
W.M.P.Nos. 11174 & 11175 of 2017

T.Navamani ...Petitioner

Versus

1. The Commissioner,
Corporation of Greater Chennai,
Ripon Building,
Chennai - 600 003.

2. The Assistant Commissioner,
Ambattur Corporation,
Zone-7, M.T.H High Road,
Ambattur,
Chennai - 600 053. ...Respondents

Prayer :

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari calling for the records of the impugned assessment order vide No. 7/16-17/22764 dated 07.03.2017 passed by the second respondent and quash the same.

For petitioner : Mr. P.Wesley Isaac
For respondents : Mr. T.C.Gopalakrishnan

O R D E R

Heard Mr. P. Wesley Isaac, learned counsel appearing for the petitioner and Mr.T.C.Gopalakrishnan, learned Standing Counsel appearing for the respondent Corporation. With the consent on either side, the Writ Petition itself is taken up for final disposal.

2. The petitioner who is a owner of the property situated at No.75, O.T.Bus Stand, Mounasamy Madam Street, Venkatapuram, Chennai-600 053 has approached this Court by way of this Writ Petition challenging a notice issued by the second respondent dated 07.03.2017 in Form No.7. The petitioner is aggrieved by

the steep increase in the property tax which was levied on the building and it has been increased from Rs.7,680/- per half year to Rs.1,37,630/- per half year. Firstly, the petitioner would contend that he had no opportunity to put forth his objection before increasing the property tax at the rate of Rs.7.5/- per sq.ft., when the commercial properties in the area are taxed only at the rate of Rs.3/- per sq.,ft. Therefore the petitioner has filed this Writ Petition and the Court, having been satisfied that a prima facie case has been made out, granted an interim order directing the respondent corporation not to take any coercive action against the petitioner.

3. The learned standing counsel appearing for the respondent submitted that the impugned proceedings is not an order, but a notice of the proposed revised assessment and the petitioner can submit his appeal to the Commissioner, Greater Chennai Corporation, which will be considered. On a perusal of the impugned notice, it is seen that the determination of the property tax is in the nature of a proposal by the second respondent, as it is the first respondent who has to take a final decision in the matter. Therefore the following order would meet the ends of justice.

4. Accordingly this Writ Petition is disposed of, by directing the petitioner to submit his objections/appeal petition as against the impugned notice in Form No.7, dated 07.03.2017 to the first respondent. On receipt of the objections/appeal, the first respondent is directed to depute one of his officers to inspect the building after notice to the petitioner and on receipt of the inspection report, the first respondent shall consider the petitioner's objection and take a decision on merits and in accordance with law. Till then, the petitioner shall continue to pay the property tax at the old rate, namely Rs.7680/- per half year without default.

The Writ Petition is disposed of. No costs. Connected W.M.Ps are closed.

Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

mrr/pbn

To

1. The Commissioner,
   Corporation of Greater Chennai,
   Ripon Building,
   Chennai - 600 053.

2. The Assistant Commissioner,
   Ambattur Corporation,
   Zone-7, M.T.H High Road,
   Ambattur,
   Chennai - 600 053.

+1cc to Mr.T.C.Gopalakrishnan, Advocate Sr. 46381
+1cc to Mr.P.Wesley Isaac, Advocate Sr. 46532

W.P.No. 10222 of 2017

SV(CO)
VR(18/07/2017)