

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.7396 of 2017
and
WMP.Nos.8052 and 8053 of 2017

Sawan Kumar

..Petitioner

vs.

1. The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai.
2. The Revenue Officer,
Corporation of Chennai,
Ripon Buildings,
Chennai.
3. The Assistant Revenue Officer,
Zone V, Basin Bridge Road,
Chennai-600 021.
4. The Senior Accounts Officer-III,
Chennai Metropolitan Water Supply and Sewerage Board,
No.1, M.C.Road, Anna Punga,
Chennai-600 021.
5. The Area Engineer,
Chennai Metropolitan Water Supply and Sewerage Board,
No.1, M.C.Road, Anna Punga,
Chennai-600021.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records and quash the Notice 10 Final Assessment order No. M/05/059/16-17/2161 dated 06.01.2017 issued on 07.01.2017 issued by the 1st respondent in respect of premises bearing Municipal Old Door No.182, New Door No. 369, Mint Street, Park Town, Chennai-600 003 as arbitrary and illegal; to direct the 1st respondent to consider the

representations dated 14.07.1999, 17.06.2009, 20.02.2017 and 07.03.2017 of the petitioner and to pass a Final Order of Assessment of Tax in GRS No.H049/00972 dated 01.03.1999 in respect of premises bearing Municipal Old Door No.182, New Door No. 369, Mint Street, Park Town, Chennai-600 003 and to direct the 4th and 5th respondents not to demand water and sewerage tax at the proposed enhanced annual value mentioned in Notice 10 Final Assessment order No. M/05/059/16-17/2161 dated 06.01.2017 issued on 07.01.2017 till a Final Order is passed by the 1st respondent in respect of GRS No. H049/00972 dated 01.03.1999 and to collect the water and sewerage tax at Rs.665.05 for the petitioner building and to pass such other and further orders.

For Petitioner : Mr.K.A.Ravindran

For Respondents : Mr.T.C.Gopala Krishnan
Standing Counsel for the Corporation

O R D E R

The petitioner is aggrieved against the final assessment order dated 06.01.2017 and consequently seeks for a direction to the 1st respondent to consider their representations dated 14.07.1999, 17.06.2009, 20.02.2017 and 07.03.2017 and to pass a fresh order of assessment. The petitioner also seeks for a direction to the 4th and 5th respondents, not to demand Water and Sewerage Tax at the proposed enhanced annual value mentioned in the final assessment order dated 06.01.2017.

2. Heard the learned counsel for the petitioner and learned standing counsel appearing for the respondent Corporation.

3. The only grievance of the petitioner before this Court is that the impugned final assessment order was passed without considering any of the objections raised by the petitioner, even though this Court has directed the Corporation to consider such objection by its order dated 08.09.2009 in W.P.No.16972 of 2009. It is further pointed out by the learned counsel for the petitioner that the respondent Corporation issued a notice dated 03.03.2017 calling upon the petitioner to appear with relevant documents on 07.03.2017 and such notice was issued after final assessment order and the objections raised by the petitioner against the revision. It is further stated that on receipt of the notice, the petitioner has made their objections on 07.03.2017 in writing and without considering the said objections, the demand notice was issued by the Corporation.

4. Upon hearing the learned counsel appearing on either side and on considering the fact that the Assistant Revenue

Officer has issued the notice dated 03.03.2017 calling upon the petitioner to appear for enquiry on 07.03.2017 to enquire into the objections raised against the enhancement of tax and further considering fact that the said notice was issued after the final order of assessment, I am of the view that the Assistant Revenue Officer has to consider the objections raised by the petitioner on 07.03.2017 and pass orders on the same on merits in accordance with law. In this case, it is stated that no order is passed on such representation/objections filed by the petitioner so far. Therefore, I only direct the 3rd respondent to consider the objections filed by the petitioner on 07.03.2017 and pass orders on the same on merits and in accordance with law after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the 3rd respondent within a period of four weeks from the date of receipt of a copy of this order. Till an order is passed on the said objections, the respondents are directed to keep all the proceedings in abeyance. The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vsi/sji

To

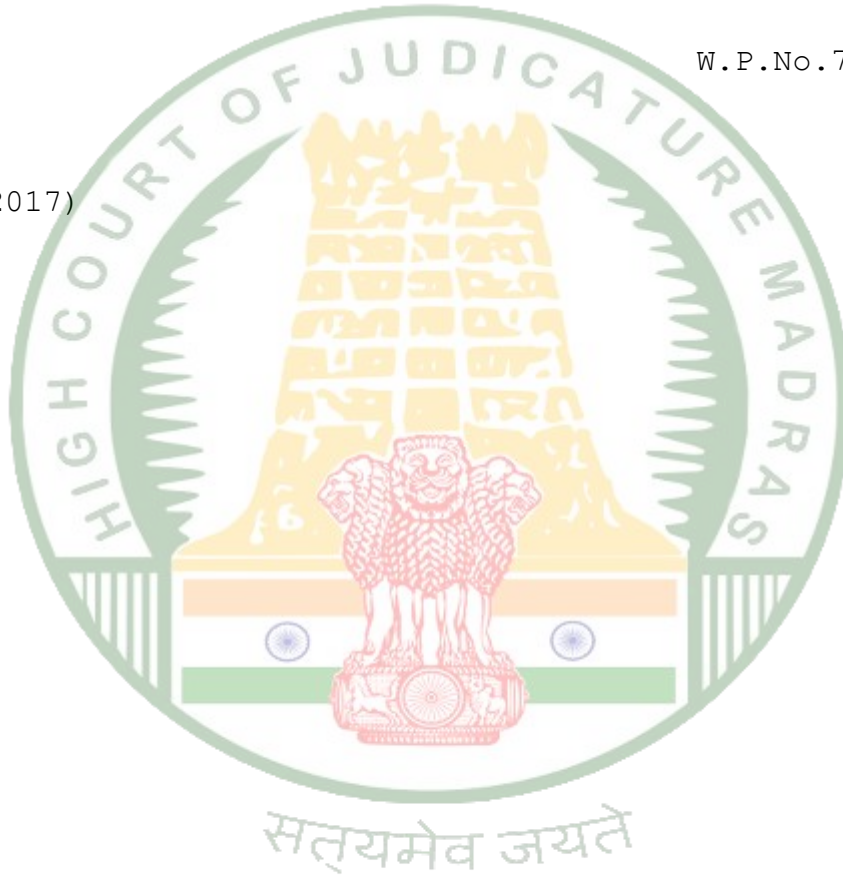
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+1cc to Mr.T.C.Gopalakrishnan, Advocate, S.R.No.42332
+1cc to Mr.K.A.Ravindran, Advocate, S.R.No.42682

W.P.No.7396 of 2017

NM(CO)
RS(28/06/2017)



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