IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.4710 of 2017
and
W.M.P.Nos.4938 & 4939 of 2017

Sri Narayanamoorthy Travels, Rep. By its Partner
M.C.Harikrishnan
Office at No.11/7, Gandhi Irwin Road,
Kennet Lane, Egmore,
Chennai - 600 008. ... Petitioner.

Vs.

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

2. The Assistant Revenue Officer (Zone 5),
Revenue Department,
Corporation of Chennai,
Chennai - 600 003. ... Respondents

Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records relating to the impugned order passed by the 2nd respondent in ward committee Office/RD/05 bill No.01678/ Ward 061/dated 22.10.2016 and quash the same.

For Petitioner : Mr.C.Samivel

For Respondents: Mr.T.C.Gopalakrishnan,
Standing Counsel for Corporation.

O R D E R

The petitioner is aggrieved against the demand notice dated 22.10.2016 issued in respect of the property at Door No.27/12, Gandhi Irwin Road, Egmore, Chennai-600008. In the impugned demand notice, a sum of Rs.10,85,009/- was arrived at as a property tax due from the owner of the premises, namely, one B.Munira Begum and others and consequently, the petitioner is called upon to pay the said amount by claiming them as the occupier of the said premises.

2. Heard both sides.

3. The grievance of the petitioner before this Court is that when they are in occupation of the property only at Door No.11/7, Gandhi Irwin Road and they have nothing to do with property at Door No.27/12, the 2nd respondent erroneously claimed the petitioner as the occupier of the premises at Door No.27/12 and issued the impugned demand notice.

4. On the other hand, the learned counsel for the respondent Corporation submitted that the entire building, assessed to property tax, is having different door numbers as it has different portions and therefore, the petitioner cannot escape by saying that they are in occupation of different door number. Therefore, he contended that even though the petitioner is in occupation of Door No.11/7, still they are liable to pay the proportionate tax liability which the owner of the premises failed to discharge. He further pointed out that the petitioner, in fact , after admitting the liability has issued three cheques for a sum of Rs.27,400/- each and two of those cheques were honoured and one is dishonoured. Therefore, the learned counsel appearing for the respondent Corporation contended that the petitioner is not entitled to any relief. He also submitted that any clerical mistake commited in the impugned proceedings cannot stand in the way of the respondent from collecting the tax liability.

5. It is not in dispute that the petitioner is in occupation of the premises at Door No.11/7, Gandhi Irwin Road,Egmore. It is also not in dispute that the impugned notice was issued in respect of the premises bearing Door No.27/12, Gandhi Irwin Road, Egmore. No doubt, the petitioner was referred to as the occupier of the said premises. As submitted by the learned counsel for the respondent Corporation, when the entire building consists of different Door numbers and occupied by different persons like that of the petitioner, the impugned proceedings cannot be issued to the petitioner as though they are the occupier of the premises at Door No.27/12, that too, without indicating as to what is their quantum of liability even assuming there was some clerical mistake in referring the Door number. Therefore, I am of the view that the respondent Corporation has to look into the whole issue once again and issue a fresh notice to the petitioner by referring the correct door number and also indicating the actual proportionate amount due from the petitioner. While doing so, it is open to the respondent Corporation to adjust the amount already paid by the

petitioner by way of two cheques. Such notice shall be issued by the respondent Corporation within a period of three weeks from the date of receipt of a coy of this order.

6. With the above observations and directions, the writ petition is allowed and the impugned demand notice is set aside by granting liberty as stated supra. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

vsi
To

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

2. The Assistant Revenue Officer (Zone 5),
   Revenue Department,
   Corporation of Chennai,
   Chennai - 600 003.

+1cc to M/S.C.Samivel, Advocate Sr.42397
+1cc to M/S.T.C.Gopalakrishnan, Advocate Sr.42333

W.P.No.4710 of 2017

ss[co]
srg 22/06/2017