IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.8922 of 2017

and

W.M.P.Nos.9841 and 9842 of 2017

M/s. Wavin India Limited,
Rep. By its Manager, Mr.Umesh bhatnagar,
No.65,66/63, Ambattur Industrial Estate,
Estate Bus Stand,
Chennai - 600 058. ...Petitioner

Vs.

1. The Corporation of Chennai,
Rep. By its Commissioner,
Rippon Buildings,
Chennai - 600 003.

2. The Assistant Revenue Officer Zone-VII,
Greater Chennai Corporation,
Ambattur,
Chennai - 600 053. ...Respondents

Prayer: The writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorari to call for the records of the impugned Notice, S.M.A.V.D./Special/2016-17, dated 24.02.2017 on the file of the 2nd respondent pertaining to the demand of property tax in respect of the petitioner premises and quash the same.

For Petitioner : Mrs.K.N.Shanthi

For Respondent : Mr.T.C.Gopalakrishnan
Standing Counsel for Corporation

O R D E R

Mr.T.C.Gopalakrishnan, learned Standing Counsel for Corporation takes notice for the respondents and by consent of the parties, the main writ petition itself is taken up for final disposal.

2. The petitioner is aggrieved against the demand notice dated 24.02.2017 calling upon the petitioner to pay a sum of Rs.36,04,604/- being the arrears of property tax.

3. According to the petitioner, the property tax payable to the subject matter property is Rs.3,37,116/- per annum, whereas the 2nd respondent issued the impugned demand notice by calculating at the rate of Rs.4,47,756/-. It is the further case of the petitioner that when the revision of assessment was made followed by issuing an assessment order on 22.01.2009, the petitioner objected to the same and gave a representation on 03.02.2009 for revision of tax amount and the said representation has not been considered so far. Therefore, it is contended by the petitioner that the impugned demand cannot be sustained.

4. Per contra, learned Standing Counsel appearing for the respondents submitted that the order of assessment passed as early as on 22.01.2009 revising the property tax to the tune of Rs.4,47,756/- has not been challenged by the petitioner so far and therefore, the present demand being the consequential one, cannot be questioned by them.

5. Heard both sides.

6. It is seen that the petitioner was paying property tax at the rate of Rs.3,37,116/- and such tax was reassessed by issuing an order of assessment on 02.01.2009. The petitioner having received the said assessment order has not chosen to challenge the same, except by sending a communication to the 2nd respondent on 03.02.2009 seeking for revision of the assessment. If the 2nd respondent has not taken any action on the petitioner's request, they should have approached the Court then and there and sought for appropriate remedy. It has not been done so. Now, the petitioner seeks to challenge he consequential demand notice seeking for arrears of payment. I do not think that the petitioner is entitled to challenge such consequential demand notice without challenging the original order of assessment. Therefore, I do not find any merits in this writ petition. However as it is stated

that the petitioner has made some objections as early as on 03.02.2009, it is open to the petitioner to make a fresh request/objection and seek for re-assessment before the 2nd respondent. If any such request is made, it is for the 2nd respondent to consider such request on its own merits and pass orders in accordance with law. Accordingly, the writ petition is dismissed. The petitioner is permitted to make the payment demanded in the impugned notice in six equal monthly instalments commencing from 1st May,2017. No costs. Consequently, connected miscellaneous petitions are closed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

vsi

To

1. The Commissioner,
   Corporation of Chennai,
   Rippon Buildings,
   Chennai - 600 003.

2. The Assistant Revenue Officer Zone-VII,
   Greater Chennai Corporation,
   Ambattur,
   Chennai - 600 053.

+1 CC to Mr.K.S.Natarajan, Advocate Sr.No.22582

+1 CC to Mr.T.C.Gopalakrishnan, Advocate Sr.No.22595

W.P.Nos.8922 of 2017

NMI(CO)
KP(22.04.2017)