

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:08.09.2017

CORAM

THE HON'BLE Mr. JUSTICE M.DURAI SWAMY

W.P.No.24151 of 2017 and
W.M.P.Nos.22491 & 22492 of 2017

D.Kishore Kumar

... Petitioner

V.

1.The Commissioner,
Chennai City Municipal Corporation,
Rippon Building, Chennai – 600 003.2.The Zonal Officer-V,
Revenue Department (Trade License),
Chennai City Municipal Corporation,
Basin Bridge, Chennai – 600 001.

3.Shaik Abdul Khadar

... Respondents

Petition filed under Article 226 of The Constitution of India praying to issue a writ of certiorarified mandamus to call for the records in DN60 dated 17.08.2017 issued by the 2nd respondent, quash the same and consequently direct the respondents to remove the seal on the premises at Galaxy Impex, No.58, Mannady Street, Chennai - 600 001.

For Petitioner : Ms.D.Geetha

For Respondents : Mr.T.C.Gopalakrishnan,
Standing Counsel - for R1 & R2

O R D E R

Mr.T.C.Gopalakrishnan, learned Standing Counsel takes notice for the respondents 1 and 2. By consent, the main writ petition itself is taken up for disposal at the admission stage itself.

2. The petitioner has filed the above Writ Petition to issue a writ of Certiorarified Mandamus to call for the records in DN60 dated 17.08.2017 issued by the 2nd respondent, quash the same and consequently direct the respondents to remove the seal on the premises at Galaxy Impex, No.58, Mannady Street, Chennai - 600 001.

3. It is the case of the petitioner that it is a Proprietorship Concern involved in the trade of Textile Goods. According to the petitioner, the Concern does not manufacture any goods in the said premises or anywhere else. The said premises is a rented premises, belonging to the 3rd respondent. The Concern is registered under the TNGST and GST Act. The 2nd respondent, by notice dated 06.07.2017, called upon the

petitioner to obtain license under Section 287 of the Chennai City Municipal Corporation Act stating that there is a Textile Shop being run in the said premises. The petitioner approached the 2nd respondent to provide license, but the same was not entertained by the 2nd respondent for the reason that the 3rd respondent had not paid the property tax for several years. The 2nd respondent issued notice dated 17.08.2017 informing that the petitioner is using the premises without license and that he should stop the trade within 24 hours. Even before the petitioner could respond, the 2nd respondent sealed the shop viz., M/s.Galaxy Impex. That apart, the learned counsel for the petitioner also submitted that when the petitioner approached the 2nd respondent for obtaining license, he was prevented from submitting his application.

4. Admittedly, the petitioner was not issued with any notice with regard to the arrears of property tax so far.

5. The learned counsel for the petitioner submitted that if demand is made by the respondents 1 & 2 for the proportionate property tax, the petitioner is willing to pay the same, if the same is in accordance with law.

6.It is the case of the respondents that the petitioner's premises was locked and sealed for the reason that he has not obtained license from the respondents 1 & 2 in accordance with the provisions of the Act.

7.When the petitioner had approached the respondents for obtaining license, he was prevented from submitting his application for the reason that the 3rd respondent had arrears of property tax payable to the respondents 1 & 2. Since the learned counsel for the petitioner fairly submitted that in the event of the respondents 1 & 2 demanding property tax in accordance with law from the petitioner, the petitioner is willing to pay the proportionate property tax in respect of the premises in his occupation, I am of the view that the 2nd respondent should be directed to remove the lock and seal affixed in the premises viz., M/s.Galaxy Impex, No.58, Mannady Street, Chennai - 600 001

8.In view of the same, the impugned notice dated 17.08.2017 is liable to be set aside. Accordingly, the same is set aside. The 2nd respondent is directed to remove the lock and seal in the premises at M/s.Modern Steels, No.58, Mannady Street, Chennai – 600 001, within two days from the date of receipt of a copy of this order. It is also open

to the respondents 1 & 2 to issue demand for the proportionate property tax in respect of the premises, which is in occupation of the petitioner in accordance with law and it is also open to the petitioner to pay the demand made by the respondents 1 & 2 if the same is in accordance with law. The petitioner shall submit his application for license within three days from the date of receipt of a copy of this order and the 2nd respondent is directed to process the same and pass orders in accordance with law, within a period of one week from the date of submission of the application.

With these observations, the Writ Petition is allowed . No costs. Consequently, the connected miscellaneous petitions are closed.

Index : Yes/No

08.09.2017

Note: Issue the order copy today (08.09.2017)

Rj

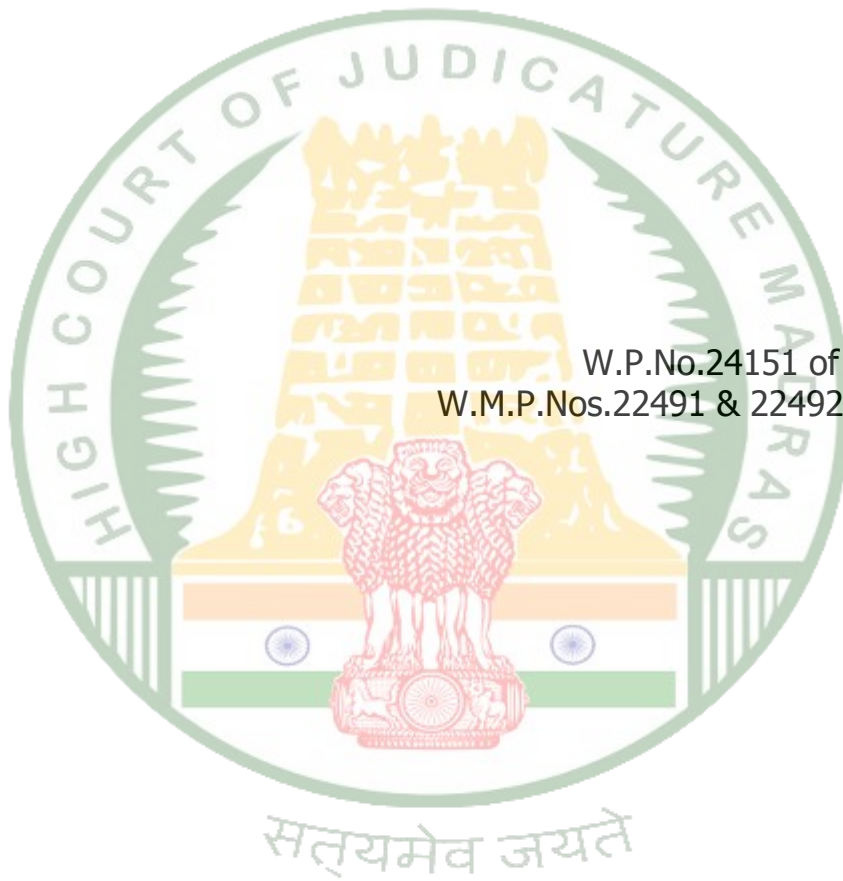
To

1.The Commissioner,
Chennai City Municipal Corporation,
Rippon Building, Chennai – 600 003.

2.The Zonal Officer-V,
Revenue Department (Trade License),
Chennai City Municipal Corporation,
Basin Bridge, Chennai – 600 001.

M.DURAISWAMY, J.

Rj



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