IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.10.2017

Coram:

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

W.P.No.3340 of 2010
and
W.P.M.P.No.1 of 2010

Mr. R. J. Surendranath
...Petitioner

Versus

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

2. The Revenue Officer,
Corporation of Chennai,
Chennai - 600 003.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of writ of certiorarified mandamus calling for the records of the respondent pertaining to the notice GRS No.C110/01113 dated 10.09.2009 and quash the same and consequently, revise the Property Tax from Rs.31,710/- to 2,07,635/- w.e.f. 2/1998 - 1999 under the Bill No.523 in Division No.110.

For Petitioner : Mr. N.P. Jayakumar
For Respondents : Mr. K. Venkataramani,
Additional Advocate General
for
Mr. R. Arunmozhi

O R D E R

Heard Mr. N.P. Jayakumar, learned counsel appearing for the petitioner and Mr. K. Venkataramani, the learned Additional Advocate General appearing on behalf of Mr.R.Arunmozhi, learned standing counsel for respondents/Chennai corporation.

2. The petitioner is the owner of the building bearing Old No.159, New No.274, Peters road, Gopalapuram, Chennai - 600 086, which consists of hotel and rooms attached to the hotel.

3. In this writ petition, the petitioner is aggrieved by the notice in Form 10 dated 10.09.2009 revising the property tax for the petitioner's building with retrospective effect from second half year 1998-99. Though several grounds have been raised by the learned counsel for the petitioner challenging the impugned notice, it would be suffice to take note of one of the grounds, which is the main ground of challenge i.e., in respect of the same period 2/1998-1999, there has been an earlier revision in the year 2001 by issuing Form 10 notice dated 21.06.2001. By the said notice, Property Tax has been revised with effect from 1998-99 to Rs.31,170/-. The petitioner has accepted the said revision of property tax and has not challenged the same and it appears that he has continued to pay the property tax at the same rate and payments were made upto 31.12.2011. Thereafter, abruptly the petitioner has stopped payment of property tax till 15.02.2016 when the petitioner has paid a sum of Rs.1,58,550/- and another payment of Rs.3,17,100/- on 31.03.2016. Thereafter, it appears that the petitioner has not paid the property tax at Rs.31,710/- per half year.

4. The Form 10 notice dated 21.06.2001, being a revision of property tax, which was initially at the rate of Rs.5,670/- per half year, the respondents have no jurisdiction to once again revise the property tax with effect from second half year 1998-99 as already Property Tax has been revised from the said year. Therefore, to that extent, impugned notice dated 10.09.2009 is not sustainable and the same is liable to be set aside since it seeks to revise the property tax which has already been revised, by notice dated 21.06.2001.

In the result, this writ petition is allowed and the impugned notice dated 10.09.2009 is set aside and the matter is remanded to the respondent to issue fresh notice for the period not covered by Form 10 dated 21.06.2001. The petitioner should be put on notice and after affording an opportunity to submit his objections, the respondent is entitled to pass fresh orders. The petitioner, for being entitled to such an opportunity, should first clear the entire arrears of property tax till October 2017 at the rate of Rs.31,710/-. The petitioner is granted two weeks time from the date of receipt of a copy of this order to clear the entire arrears, failing which the respondent is entitled is take coercive action for recovery of the said amount of Rs.31,710/- per half year. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

ASST. REGISTRAR

/TRUE COPY/

SUB ASST. REGISTRAR

To

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

2. The Revenue Officer,
   Corporation of Chennai,
   Chennai - 600 003.

+1 CC to Mr.N.P. Jayakumar Advocate SR.NO.7864
+1 CC to Mr. R. Arunmozhi Advocate SR.NO.71864

W.P.No.3340 of 2010

KS(CO)
VC (31/10/2017)