IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.02.2017

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.3750 of 2017
and WMP No.3801 of 2017

S.Suresh .. Petitioner

vs.

1. The Commissioner,
Corporation of Chennai,
Chennai.

2. The Assistant Revenue Officer,
Zonal Office-V,
Corporation of Chennai,
Chennai-600 021. .. Respondents

* * *

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, or any other appropriate writ, direction or order calling for the records pertaining to the impugned order in Se.Ma.A.V.T./Special/2016-17, dated 21.01.2017, passed by the second respondent and quash the same.

* * *

For Petitioner : Mr.J.Karthikeyan

For Respondent : Mr.T.C.Goplakrishnan
Standing Counsel

ORDER

1. Issue notice. Mr.T.C.Gopalakrishnan, learned Standing Counsel, accepts notice on behalf of the respondents.

1.1. With the consent of the learned counsels for the parties, the writ petition is taken up for final hearing and disposal.

2. After some arguments, counsel for the petitioner concedes that the writ petition is not maintainable, in the given facts and circumstances of the case.

3. It is accepted by the counsel for the petitioner that tax in the sum of Rs.3,41,550/- is owed, on account of the subject property.

3.1. The petitioner's entire case is that he purchased the subject property only on 23.12.2005, and therefore, he should have been called upon to pay property tax only for the following period, i.e., after the date of purchase.

4. This submission is unsustainable, as the property tax would attach to the subject property, and that, any arrangement between the petitioner and the vendor is a private arrangement, and therefore, if, any tax is to be paid qua the subject property for the period prior to the date of purchase, he would have to pay the same in the first instance and, perhaps, recover the tax from vendor via a proper action.

5. Having, thus, realised the flaw of his submission, learned counsel for the petitioner says that the petitioner will pay the property tax, as demanded, that is, a sum of Rs.3,41,550/- via the notice dated 21.01.2017, albeit, in two instalments. The first instalment, i.e., a sum of Rs.1,00,000/- will be paid on or before 15.03.2017, while, the second instalment, equivalent to a sum of Rs.2,41,550/- would be paid on or before 15.04.2017.

6. Mr.T.C.Gopalakrishnan who appears for the respondents, says that the time, as sought for by the petitioner, to pay the demand, can be granted, in the given facts and circumstances of the case.

6.1. It is ordered accordingly.

7. Consequently, the petitioner is directed to will file an undertaking in the form of an affidavit agreeing to the aforementioned time lines for payment of property tax, within one week of the receipt of a copy of the order.

8. The writ petition is disposed of in the aforementioned terms. Consequently, accompanying application is closed. No costs.

-s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

To

1. The Commissioner, Corporation of Chennai, Chennai.

2. The Assistant Revenue Officer, Zonal Office-V,
   Corporation of Chennai, Chennai-600 021.

+1 CC to Mr. J. Karthikeyan, Advocate sr 10060
+1 CC to Mr. T.C. Gopalakrishnan, sr 9802

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SKS(CO)
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