In the High Court of Judicature at Madras

Dated : 19.9.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.24804 of 2017 & WMP.No.26200 of 2017

Chandra Kasinathan ...Petitioner

Vs

1.The Commissioner, Corporation of Chennai, Ribbon Buildings, Chennai-3.

2.The Revenue Officer, Zone - 7, Corporation of Chennai, Ribbon Buildings, Chennai-3. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondents to continue to collect the property tax amount of sum of Rs.1,240/- per half year for the period from Second half of the 2007-2008 till date from the petitioner bearing corporation property tax account No.07/113/1611/01 and pass the receipt to the petitioner.

For Petitioner : Mr.S.Elamurugan

For Respondents : Ms.Karthikaa Ashok

O R D E R

Heard Mr.S.Elamurugan, learned counsel for the petitioner and Ms.Karthikaa Ashok, learned Standing Counsel accepting notice for the respondents. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner, claiming herself to have inherited the property in question on the demise of her mother Tmt.K.Suseela, has filed this writ petition seeking a direction to the respondents to continue to collect the property tax from the petitioner at the rate of Rs.1,240/- per half year for the period from 2/2007-08.

3. From the copy of the death certificate produced, it is seen that the petitioner's mother passed away on 16.4.2000. However, there is no legal heirship certificate filed along with the writ petition.

4. But, the learned counsel for the petitioner would submit that apart from the petitioner, there is one more legal heir for the late Tmt.K.Suseela and that pursuant to a family arrangement, the property in question was allotted to the petitioner.

5. However, a copy of the family arrangement has not been enclosed along with the writ petition.

6. Be that as it may, the respondent Corporation can continue to collect tax in the name of the original owner Tmt.K.Suseela and simultaneously consider the application of the petitioner for transfer of property tax assessment in her name by following proper procedure. As and when such application is filed in the proper format along with enclosures, the officials of the respondent Corporation are entitled to inspect the building, issue notice to any other person, who may be aggrieved and then take a decision with regard to transfer of the name in the property tax assessment records. Till then, the petitioner shall remit the property tax for the subject property, which shall be received in the name of the original owner Tmt.K.Suseela. It is made clear that merely because the petitioner has been permitted to remit property tax in the name of the original owner, that will not confer any superior right to her for claiming transfer of the property tax assessment in her name. It is needless to point out that the procedure under the provisions of the Chennai City Municipal Corporation Act and the Rules framed thereunder shall be scrupulously followed.

7. With the above directions, the writ petition is disposed of. No costs. Consequently, the above WMP is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner,
Corporation of Chennai,
Ribbon Buildings, Chennai-3.

2.The Revenue Officer,
Zone-7, Corporation of Chennai,
Chennai-3.

+1cc to Mr.S.Elamurugan, Advocate, S.R.No.68426

WP.No.24804 of 2017&
WMP.No.26200 of 2017

PVS(CO)
GN(25/10/2017)