IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.12.2017

Coram

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

Writ Petition No.20839 of 2010
and
M.P.No.1 of 2010

V. Ranganathan Chetty Charities,
rep. by Governing Body of
Sree Venkateswara Students Hostel,
by its Secretary, Mr. N. Subramaniam. ...Petitioner

Vs.

1. The Corporation of Chennai,
rep. by its Commissioner,
Ribbon Buildings,
Chennai - 600 003.

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

3. The Assistant Revenue Officer,
Corporation of Chennai,
Zone VI, Division No.89,
Triplicane, Chennai - 600 005. ...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records of the first respondent and its proceeding in Bill No.0537, Sub No.000000, relating to property at New No.20/Old No.20, South Mada Street, Triplicane, Chennai - 600 005, situated in Zone No.VI, Division No.89. The respondents has demanded the petitioner to pay enhanced half yearly tax of Rs.43,985/- from I/2009-2010, onwards with arrears from the said date in respect of the petitioner's property at No.20 Old No.20, South Mada Street, Triplicane, Chennai - 600 005, and to quash the same.

For Petitioner : Mr.G.R.S..Chander Rao

For Respondents : Mr. R. Arunmozhi
Standing Counsel

O R D E R

Heard Mr.G.R.S. Chander Rao, the learned counsel appearing for the petitioner and Mr. R. Arunmozhi, the learned Standing Counsel for the respondent/Corporation.

2. The petitioner has filed this Writ Petition, challenging the demand raised by the respondent/Corporation, demanding property tax at the revised rate, viz., Rs.43,985/- from I/2009-2010 onwards.

3. The petitioner's case is that, the respondent/Corporation revised the property tax, without following the procedure stipulated in schedule IV of Madras City Municipal Corporation Act, 1919.

4. Though the Writ Petition is of the year 2010, till date, the respondents have not filed counter affidavit. However, in the course of arguments, the learned Standing Counsel for the respondents would admit that the impugned demand has been made by means of a Bill, which has been served on the petitioner.

5. Thus, in the absence of any records to show that the revision of assessment was made after following the procedure contemplated under the MCMC Act, the impugned demand has to be held to illegal.

6. For the above reasons, this Writ Petition is allowed, the impugned demand is set aside and the petitioner is directed to continue to pay the property tax at the pre-revised rate (i.e. old rate). The respondent/Corporation is at liberty to initiate fresh assessment proceedings after following the procedure contemplated under Madras City Municipal Corporation Act 1919. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

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To

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

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

3. The Assistant Revenue Officer,
   Corporation of Chennai,
   Zone VI, Division No.89,
   Triplicane, Chennai - 600 005.

+ 1 cc to Mr. R. Arunmozhi, Advocate Sr.92405

Writ Petition No.20839 of 2010

SSI(CO)
EU(24/01/2018)