

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2017

CORAM:

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.25746 of 2017

S.Venkatesan

... Petitioner

vs.

1. The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai 600 003.

2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone - V, Basin Bridge,
Chennai 600 021.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of mandamus, directing the respondents 1 and 2 to consider the petitioner's representation dated 19.08.2017.

For Petitioner : Mr.G.Mohan

For Respondents : Ms.Karthika Ashok

O R D E R

The petitioner has come up with this Writ Petition seeking a direction to respondents 1 and 2 to consider his representation dated 19.08.2017.

2. According to the petitioner, he is the absolute owner of the land and building at Old Door No.134, Mannarsamy Koil Street, Royapuram, Chennai and is paying property tax to the respondents. It is his case that his property was assessed to half-yearly tax of Rs.1,578/- and as such, it was bifurcated and the front portion is to be assessed for a sum of Rs.640/- only. Since the assessment fixed for the front portion was not at all based on any reasons, the petitioner made several objections to the respondents. As there was no response, the petitioner filed a suit in O.S.No.529 of 2000 on the file of the XI Assistant

Judge, City Civil Court, Chennai and the same was allowed with a direction to the respondents to dispose of the appeal dated 01.06.1995 filed by the petitioner against the Assessment Order No.A3/94-95 in respect of the said property. Thereafter, the petitioner sent a representation dated 19.08.2017 to the respondents requesting them to fix new assessment with regard to the property tax pertaining to the property in question and permit him to pay old property tax of Rs.640/-, besides waiving interest, belated charges and surcharges, if any. Since there was no response, the petitioner approached this Court with the above Writ Petition.

3. Learned counsel for the petitioner contended that the respondents did not consider the petitioner's bona fide representations seeking re-assessment of property tax and that the property tax has been revised enormously and exorbitantly.

4. In reply, learned counsel appearing for the respondents/Corporation contended that whenever an appeal is filed, the petitioner will have to pay 50% of the amount. Admittedly, the petitioner has not paid the same. She pointed out that there is a direction in the Civil Suit directing the respondents/Corporation to dispose of the appeal dated 01.06.1995 filed by the petitioner herein and one S.Srinivasan against the Assessment No.A3/94-95 in respect of the property in question, immediately. Accordingly, learned counsel submitted that the respondents will decide the said appeal within a period of one month.

5. Heard the learned counsel on either side and perused the material documents available on record.

6. The issue in question as to whether revision of property tax is justified or not has to be decided in the appeal, which is pending before the respondents. The petitioner cannot contend that he may be permitted to pay a sum of Rs.640/- per half year till the issue is decided. Since the appeal is pending, the appellate authority is directed to entertain the same and decide it within a period of one month after hearing the petitioner in person. The petitioner shall pay a sum of Rs.640/- towards property tax per half year till the assessment year 2016-2017, before the date of personal hearing to be fixed by the Appellate Authority. The petitioner shall also pay 50% of the difference in property tax amount upto 2016-17, over and above Rs.640/- per half year as mentioned in the Property Tax Demand, apart from the present amount, from the assessment year 2017-18.

The Writ Petition is disposed of with the above direction.
No costs.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

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To:

1. The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai 600 003.
2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone - V, Basin Bridge,
Chennai 600 021.
- 3 The XI Assistant Judge,
City Civil Court, Chennai.

+ 1 cc to Mr. G. Mohan, Advocate Sr.71147
+ 1 cc to Mrs. Karthikaa Ashok, Advocate 71257

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KK(CO)
EU(09/11/2017)

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