IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16469 of 2017 and
WMP.No.17822 of 2017

T.M.Kalaiselvan
...Petitioner

Vs

1. The Taxation Appellate Tribunal,
Greater Chennai Corporation,
Ripon Buildings, Chennai-600 003.

2. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings, Chennai-600 003. ...Respondents

Prayer:Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the first respondent to dispose of the petitioner's appeal dated 04.04.2017 preferred against the assessment of property tax of his house property at No.228, Justice Krishanan Street, V.G.P. Nagar, Mugappair (East), Chennai-600 037.

For Petitioner : Mr.P.Manoj Kumar

For Respondents : Mr.T.C.Gopalakrishnan for R2

O R D E R

The petitioner has filed this writ petition, praying for a direction upon the first respondent viz., Taxation Appellate Tribunal, to dispose of his appeal dated 04.04.2017 preferred against the assessment of property tax in respect of his house at No.228, Justice Krishanan Street, V.G.P. Nagar, Mugappair (East), Chennai-600 037.

2. It is seen that the petitioner has filed the appeal as against the notice issued in Form No.6 dated 11.11.2013. However, the petitioner instead of submitting his objections before the Commissioner of Corporation, Chennai, against the said notice dated 11.11.2013 has filed an appeal before the Tribunal on 04.04.2017. Such appeal is maintainable only after the property tax is determined by issuing a notice in Form No.10. Therefore, the Tribunal was justified in not entertaining the petitioner's appeal.

3. Considering the fact that the petitioner has been paying property tax as demanded by the respondent Corporation, this Court is inclined to issue appropriate direction so that the petitioner's objection can be considered by the appropriate authority.

4. The petitioner is permitted to submit his objections to the notice in Form No.6 dated 11.11.2013, within a period of 15 days from the date of receipt of a copy of this order, addressing the appeal filed by him, to the Commissioner of Corporation of Chennai. The appropriate authority shall consider the same after conducting an inspection of the building by giving notice to the petitioner and pass an order after hearing the petitioner's objection. Such order shall be a speaking order and shall be communicated to the petitioner along with a notice in Form No.10. If the petitioner is still aggrieved, it is open to him to approach the first respondent Tribunal.

5. The writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. The Taxation Appellate Tribunal,
Greater Chennai Corporation,
Ripon Buildings, Chennai-600 003.

2. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings, Chennai-600 003.

+1cc to M/s.T.C.Gopalakrishnan, Advocate, S.R.No.49457
+1cc to M/s.P.Rajendran, Advocate, S.R.No.49482

W.P.No.16469 of 2017

AR(CO)
CU(03/08/2017)