IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.11.2017

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.27737 of 2017 and
WM.P.No.29700 & 29701 of 2017

O.Mangalavinayagam ... Petitioner

Vs

1.The Commissioner,
Chennai Corporation,
Rippon Buildings, Chennai - 600 003.

2.The Assistant Revenue Officer,
Revenue Department, Rippon Buildings,
Chennai - 600 003.

3.The Assistant Revenue Officer,
Zone VI, No.5, Anderson Street,
Ayanavaram, Chennai - 600 023. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Mandamus directing the 1st respondent to fix responsibility on the Revenue Department of Chennai Corporation who is responsible for assessing and collecting property tax in respect of the writ petitioner's property and consequently to issue proper receipt for the property tax paid by the writ petitioner for the second half of 2012-13 within the time frame to be stipulated by this Court.

For Petitioner : Mr.T.S.Rajamohan

For Respondents: Mrs.Karthikaa Ashok

ORDER

Heard Mr.T.S.Rajamohan, learned counsel appearing for the petitioner and Mrs.Karthikaa Ashok, learned Standing Counsel for the respondent.

2.The petitioner is aggrieved by the mistake which has occurred while issuing receipt for the payment of property tax for the period second half year 2012-2013. Though the petitioner issued a cheque for a sum of Rs.790/- by Cheque No.426895 due to some clerical error, a sum of of Rs.740/- alone was taken on record and receipt was issued by the Assessing Officer. The petitioner had requested for effecting appropriate correction and issuing a proper receipt. The respondent vide letter dated 18.05.2017 accepted the mistake, but however expressed his inability to correct the entry in the official website of the respondent Corporation.

3.The learned Standing Counsel for the respondent Corporation, on instruction, submits that it is a fact that an error has occurred and instead of issuing receipt for Rs.790/-, receipt for Rs.740/- has been issued and the respondent will issue a manual receipt for the remaining amount of Rs.50/- and the petitioner may be directed to clear all the arrears of property tax at Rs.790/- per half year with effect from first half of 2013-2014.

4.The learned counsel for the petitioner submits that the petitioner has no objection in payment of tax as he is responsible citizen and a retired Deputy Secretary of the Government of Tamil Nadu. But, nevertheless the respondent Corporation should rectify their mistake and ensure that the petitioner is not put to prejudice at a later point of time.

5.Thus, considering the above facts and circumstances, there will be a direction to the respondent Corporation to issue a manual receipt for Rs.50/- for the property tax which was collected and receipt not issued i.e. for the period second half year 2012-2013. This exercise shall be completed within a period of one week from the date of receipt of copy of this order. After receiving the manual receipt for Rs.50/-, the petitioner is directed to clear the entire arrears of property tax for the period from the first half year 2013-2014 till date at the rate of Rs.790/- per half year. This payment shall be effected within a period of three weeks from the date on which the receipt for Rs.50/- is received by the petitioner.

6.With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

Sgl

To

1.The Commissioner,
Chennai Corporation,
Rippon Buildings, Chennai - 600 003.

2.The Assistant Revenue Officer,
Revenue Department, Rippon Buildings,
Chennai - 600 003.

3.The Assistant Revenue Officer,
Zone VI, No.5, Anderson Street,
Ayanavaram, Chennai - 600 023.

+1 cc to Mrs.Karthikaa Ashok , Advocate sr 80237.
+1 CC to Mr.T.S.Rajamohan, Advocate sr 80634(22/11/2017)

W.P.No.27737 of 2017

SP(14/11/2017)