

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.11.2017

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No. 27919 of 2017

and

W.M.P.Nos.29950 & 29951 of 2017

1.Dr.Hyderi S/o.Late Saifuddin Bhoy
2.Mohamed Bhoy, S/o.Hoosaini Bhoy ... Petitioners

Vs.

1.The Revenue Commissioner
Zone-1-X, Rippon Building
Chennai Corporation
Chennai - 600 003.
2.The Assistant Revenue Officer
Zone -V, Greater Chennai Corporation
No.61, Basin Bridge Road
Old Washermenpet, Chennai - 600 021. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notice issued by the second respondent in Z.O.V.R.D.C.No.R1/SPL/2017 dated 03.10.2017 and quash the same subsequently direct the respondents to restructure the property tax amount as in accordance with provisions of the Chennai City Municipal Corporation Act 1919.

सत्यमेव जयते

For Petitioners .. M/s.Nathan & Associates

For Respondents .. M/s.Karthika Ashok
Standing Counsel

O R D E R

Heard the learned counsel representing M/s.Nathan Associates, for the petitioners and M/s.Karthikaa Ashok, learned Standing Counsel appearing on behalf of the respondents.

2.The petitioners have filed this writ petition challenging a demand notice issued by the second respondent dated 03.10.2017, by which, the petitioners were directed to pay a sum of Rs.4,94,237/- being the arrears of property tax calculated at the rate of Rs.47,637/- per half year.

3.The impugned demand is unsustainable for the simple reason that the petitioners have succeeded before the City Civil Court in M.T.A. No.56 of 2010 dated 27.01.2017.

4.The petitioners filed the said appeal challenging the order passed by the Taxation Appeals Tribunal, Corporation of Chennai, dated 26.02.2010 in T.A.T.No. 319 of 2009. The Court by the said order allowed the petitioners' appeal and set aside the orders passed by the Taxation Appeals Tribunal as well as the final notice issued by the respondents/Corporation fixing the half yearly property tax as Rs.47,637/- and demanding the same with retrospective effect.

5.The Court has remanded the matter for fresh consideration and in the mean time, the petitioners were directed to pay half of the tax of 47,637/- with effect from I/1999-2000.

6.The learned Standing Counsel for the respondent/Corporation submitted that the petitioners have complied with the direction issued by the City Civil Court and has remitted half of Rs.47,637/- with effect from I/1999-2000 till date. The explanation offered by the learned Standing Counsel is that the impugned demand is as a result of a computer entry in the official website of the respondent /Corporation. Since the assessment proceedings has been remanded for fresh consideration, entry will continue to reflect the property tax as Rs.47,637/- for half year.

7.This explanation offered on behalf of the respondent cannot be accepted for the reason that the appeal filed by the petitioner before the City Civil Court stands allowed and the final notice revising the property tax at Rs.47,637/- has been set aside. Therefore, necessarily the Digital Current Demand entry should be rectified and should be brought in consonance with the order passed by the City Civil Court.

8.Thus, for all the reasons, the impugned demand is held to be unsustainable. Accordingly, the Writ Petition is allowed and the impugned demand is quashed.

9.The respondent /Corporation is directed to make necessary correction in the Digital Current Demand clearly. The respondent /Corporation is directed to strictly abide by the direction issued by the City Civil Court in M.T.A.No. 66 of 2010 dated 27.10.2017. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

mayaya

To

1.The Revenue Commissioner
Zone-1-X, Rippon Building
Chennai Corporation
Chennai - 600 003.

2.The Assistant Revenue Officer
Zone -V, Greater Chennai Corporation
No.61, Basin Bridge Road
Old Washermenpet, Chennai - 600 021.

+ 1 cc to Mrs. A. Karthika Ashok, Advocate Sr.78403
+ 1 cc to M/s. Nathan and Associates, Advocate SR.78087

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CS-IV
EU(04/12/2017)

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