

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.01.2017

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THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.Nos.1860 and 1861 of 2017

and WMP Nos.1857 and 1858 of 2017

M/s.HCL Technologies Limited
represented by its Authorised Signatory
73, 74, Estate Bus Stand,
Industrial Estate (South Phase),
Mannurpet, Chennai-600 058. ... Petitioner

vs.

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

2. Assistant Commissioner,
Greater Chennai Corporation,
Zonal Office-7, C.T.H. Road
(opposite to Dunlop),
Chennai-600 053.

3. Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (opposite to Dunlop),
Chennai-600 053. ..

Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari calling for the records of the second and third respondents pertaining to order No.M/07/086/15-16/0925, dated 16.03.2016, issued by the third respondent, and consequential Notice bearing No.Z.O.7/R.D.C.No.R2/002572/2016, dated 13.07.2016, issued by the second respondent and quash the same.

* * *

For Petitioner : Mr.Srinath Sridevan

For Respondents : Mr.T.C.Gopalakrishnan,
Standing Counsel

ORDER

1. Issue notice. Mr.T.C.Goplakrishnan, learned Standing Counsel, accepts notice on behalf of the respondents.

1.1. With the consent of the learned counsels for the parties, the writ petition is taken up for hearing and final disposal.

2. By virtue of the aforementioned writ petitions, challenge is laid to the revised assessment order dated 16.03.2016, and the consequential order dated 13.07.2016.

3. Via the revised assessment order dated 16.03.2016, the half yearly tax qua the subject property is pegged at Rs.5,32,936/-, whereas, originally, half yearly tax was assessed at Rs.1,80,455/-.

3.1. The enhancement in the half yearly tax has been made retrospectively, i.e. 2011-2012.

3.2. The petitioner is aggrieved by the huge enhancement in the half yearly tax.

3.3. It is the petitioner's case that the annual value, which was earlier pegged at Rs.25,71,487/- stands enhanced to Rs.49,57,551/-, albeit, without any basis.

3.4. It is the petitioner's case that tax has been erroneously computed on a built up area of 90,360 sq. ft., whereas, the actual built up area is 83,314 sq. ft.

3.5. I am also informed by the learned counsel for the petitioner that an appeal has been preferred with respondent No.1 qua the assessment order dated 16.03.2016.

4. Learned counsel says that the petitioner has been constrained to approach this Court by way instant writ petition, in view of the consequential order dated 13.07.2016, issued by respondent No.2, seeking payment of 50% of the arrears of the property tax, while the appeal is still pending adjudication with respondent No.1.

5. Mr.T.C.Gopalakrishnan, learned Standing Counsel for the respondents, says that pending disposal of the appeal, no coercive measures will be taken, pursuant to the order dated 13.07.2016.

6. Accordingly, the writ petitions are disposed of with a direction that the order dated 13.07.2016 will not be enforced pending disposal of the appeal by respondent No.1.

6.1. Needless to say respondent No.1 will dispose of the appeal with due expedition.

6.2. Furthermore, respondent No.1, in the appeal, will deal with all contentions that the petitioner has raised in the instant writ petition, including the contention concerning lack of jurisdiction, as also the lack of power to assess the petitioner. The submission made qua the provisions of Section 137B of the Chennai City Municipal Corporation Act, 1919, will also be dealt with.

7. Resultantly, pending applications shall stand closed. No costs.

-sd/-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

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

2. The Assistant Commissioner,
Greater Chennai Corporation,
Zonal Office-7, C.T.H. Road
(opposite to Dunlop),
Chennai-600 053.

3. The Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (opposite to Dunlop),
Chennai-600 053.

+ 2 CC to Mr.Srinath Sridevan, Advocate SR.NO..5187 & 5188

+ 1 CC to Mr.T.C.Gopalakrishnan, Advocate SR.NO.4704

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& WMP Nos.1857 & 1858 of 2017