

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.28930 of 2017 & W.M.P.Nos.31150 &31151 of 2017

1. S.M.M.Sultan Ibrahim
2. S.V.M.Syed ali Fathima ...Petitioners

.Vs.

1. The Commissioner Corporation of Chennai,
Rippon Buildings, Park Town, Chennai-3.
2. The Revenue Officer, Property Tax Division,
Corporation of Chennai, Rippon Buildings,
Park Town, Chennai - 3.
3. The Assistant Revenue Officer, Zone-V,
Revenue Department, Corporation of
Chennai, Chennai-1. ...Respondents

Prayer: The writ petition filed under Article 226 of the Constitution of India, to issue a writ of Certiorari to call for the records pertaining to the issue of the property tax demand notice No.10 dated 13.09.2017 with annexure thereon pertaining to the property comprised of house ground and premises bearing Old Door No.27, New Door No.57, Sembudass Street, George Town, Chennai - 1 at the instance of the Commissioner, Corporation of Chennai - the 1st respondent herein and quash the same.

For Petitioners : Mr. D. Ashok Kumar
For Respondents : Mrs. Karthika Ashok

O R D E R

Heard Mr. D.Ashok Kumar learned counsel for the petitioners and Mrs. Karthika Ashok, learned Standing Counsel accepting notice for the respondents.

2. The petitioners have challenged the final assessment notice in Form No.10 dated 13.09.2017. The only ground, on which, the impugned order has been challenged, is by contending that the respondents have not complied with the order passed in the earlier writ petition in W.P.No.33650 of 2016 dated 26.09.2016. In the said writ petition, the petitioners were

directed to pay property tax upto 2016-17 at the rate of Rs.10,857/-, after which, the second respondent was directed to cause an inspection of the building in the presence of the petitioners, issue a provisional notice, invite objections of the petitioners and then make a final assessment.

3. The petitioners complied with the directions issued to them and paid the property tax at the rate of Rs.10,857/-. Likewise, the second respondent also complied with the directions issued by this Court, inspected the building, issued pre-assessment notice, invited objections and then passed the final assessment order.

4. This Court finds that in the final assessment order, the half yearly property tax has been substantially reduced than what was demanded earlier. The petitioner raised certain factual disputes with regard to the type of occupation of different floors of the building. Those issues cannot be adjudicated in a writ petition, as they are disputed questions of fact. Therefore, the petitioners have to necessarily avail the remedy provided under the Chennai City Municipal Corporation Act, 1919 by approaching the Tribunal.

5. With the above observation, the writ petition is disposed of. No costs. Consequently, the connected MPs are closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

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To,

1. The Commissioner Corporation of Chennai, Rippon Buildings, Park Town, Chennai-3.

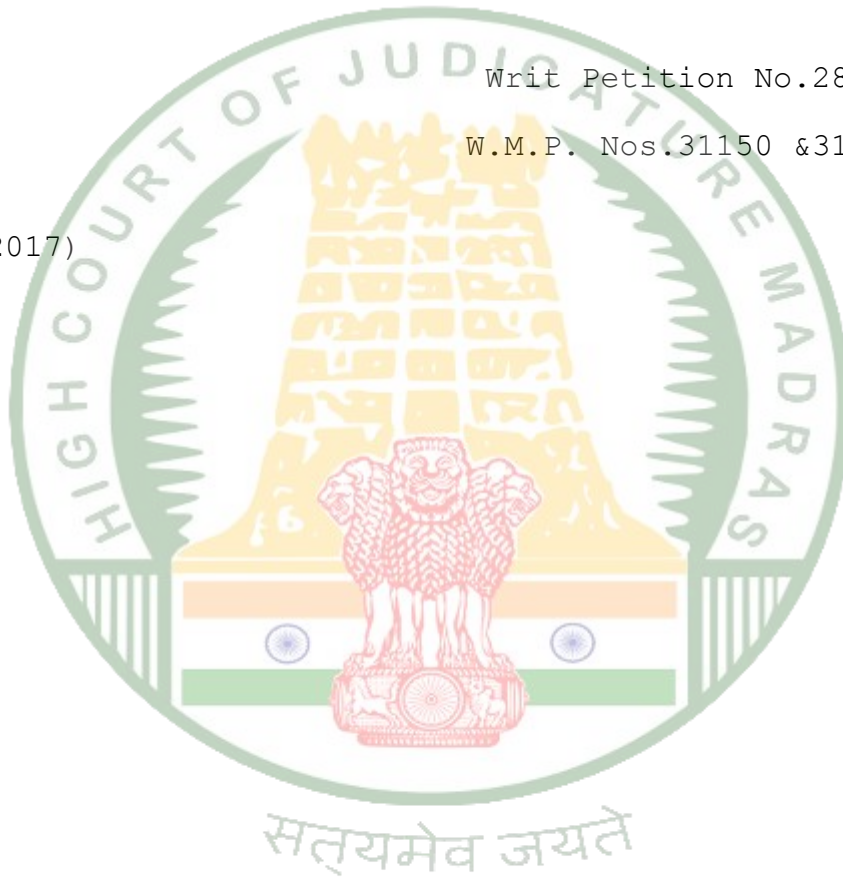
2. The Revenue Officer Property Tax Division, Corporation of Chennai, Rippon Buildings, Park Town, Chennai - 600 003.

3.The Assistant Revenue Officer, Zone-V Revenue
Department,Corporation of Chennai-1

+1 CC to Mrs. Karthika Ashok, Advocate sr 80621.

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RSI (CO)
SP(04/12/2017)



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