IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.10.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.32234 of 2007 & M.P.No.1 of 2007

Anand Bai ... Petitioner

Vs.

The Corporation of Chennai,
rep. by its Revenue Officer,
Revenue Department,
Zone-7, Chennai-600 034. ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, to call for the records of the respondent in Bill No.1428 [Current Demand and Arrear Demand Notice] and quash the same as null and void.

For Petitioner : No appearance

For Respondent : Mr.R.Arumozhi

O R D E R

The petitioner has filed this writ petition challenging the notice issued by the respondent demanding property tax as well as arrears of property tax with effect from second half year 1998-99. The petitioner's case is that the refund of property tax has not become final, because he has filed C.R.P.No.272 of 2000, challenging the order passed in MTA No.1 of 1996, which had been filed, challenging the order passed by the Taxation Appellate Tribunal in TAC No.1611 of 1994, by which the annual value of the building was modified and the property tax was re-fixed.

2.In any event, such a re-fixation can only for a limited period and not more than five years. Therefore, the petitioner cannot state that they will not pay property tax on account of the pendency of the civil revision petition. At the time, when the writ petition was admitted, an order of interim stay was granted, subject to the condition that the petitioner pays a sum of Rs.20,000/- within a period of two weeks and another sum of Rs.15,000/- within a period of two weeks thereafter, failing which, the interim stay will stand automatically vacated. The Officer, who is present in Court, states that as per the records available with him, as on date, the petitioner has paid only a sum of Rs.15,000/-. However, he is not clear as to whether the petitioner has paid a sum of Rs.20,000/- earlier.

3.Be that as it may, the entire demand of property tax has remained stayed for all these years and the petitioner has not been remitting even the undisputed tax. Therefore, this Court does not propose to keep this writ petition pending any longer and the same can be disposed of by directing the officials of the respondent-Corporation to inspect the petitioner's building after giving advance notice to the petitioner and based on such inspection, issue provisional notice for revision of property tax, obtain objections of the petitioner and pass final assessment order giving reasons. Till the above direction is complied with, the petitioner shall continue to remit the property tax originally fixed. No costs. Consequently, connected miscellaneous petition is closed.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

abr

To

The Revenue Officer,
Revenue Department,
The Corporation of Chennai,
Zone-7, Chennai-600 034.

+1 CC to Ms. R. Arunmozhi, Advocate sr 75781.

W.P.No.32234 of 2007

RSI(CO)
SP(27/11/2017)