

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.38495 of 2015
and M.P.No.1 of 2015

Gayathri Ramachandran

.. Petitioner

Vs.

1.The Commissioner,
The Corporation of Chennai,
Rippon Building,
No.1131, EVR Periyar Salai,
Park Town,
Chennai-600 003.

2. The Revenue Officer,
Revenue Department,
Zone - 13, Corporation of Chennai,
15, Dr. Muthusamy Salai,
Adyar, Chennai-600 020.

... Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records of the 2nd respondent relating to the demand notice dated 08.09.2015 and quash the same.

For Petitioner : Mr.V.R.Appaswamee.

For Respondents : T.C.Gopalakrishnan,
Standing Counsel for Corporation.

O R D E R

This writ petition is filed challenging the demand notice dated 08.09.2015, wherein and whereby, the petitioner was called upon to pay a sum of Rs.10,52,506/- as property tax arrears.

2. Heard the learned counsel for the petitioner and the learned Standing Counsel appearing for the respondents.

3. It is seen that the impugned demand notice was issued in pursuant to the order of revised assessment. It is also seen that the petitioner has challenged such revised assessment

before the 1st respondent by way of an appeal dated 23.11.2015. When that being the position, the petitioner is not entitled to canvass the correctness or otherwise of the demand notice without agitating the matter before the Appellate Authority. Therefore, this writ petition is disposed of by giving liberty to the petitioner to agitate the matter before the Appellate Authority. Since the appeal was filed on 23.11.2015, the Appellate Authority namely, the first respondent, shall consider the appeal on its own merits and pass orders in accordance with law within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

vsi

To

- 1.The Commissioner,
The Corporation of Chennai,
Rippon Building,
No.1131, EVR Periyar Salai,
Park Town,
Chennai-600 003.
2. The Revenue Officer,
Revenue Department,
Zone - 13, Corporation of Chennai,
15, Dr. Muthusamy Salai,
Adyar, Chennai-600 020.

+1cc to M/s.V.R.Appaswamee,Advocate sr.15425

+1cc to M/s.T.C.Gopalakrishnan,Advocate sr.15276

mp(co)
ss(24/3/2017)

W.P.No.38495 of 2015