IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.1951 of 2010
M.P.Nos.1 & 2 of 2010

1 R.ARUNA JAIN [PETITIONERS]
2 V.AASHISH JAIN
3 P.DEEPAK JAIN

Vs

1 THE COMMISSIONER
MADHAVARAM MUNICIPALITY
MADHAVARAM CHENNAI 110.

2 THE TAXATION APPEAL COMMITTEE
MADHAVARAM MUNICIPALITY MADHAVARAM
CHENNAI 110.

[RESPONDENTS]

Prayer: Writ Petition filed under Article 226 of the Constitution of India, seeking for a Writ of certiorarified mandamus calling for the records on the file of the first respondent in No.4044 dated 22.1.2010 and quash the same as illegal and direct the second respondent to dispose of the appeal filed on 30.11.2009 against the order passed in Appeal No.33/2009/A1 dated 4.11.2009.

For Petitioners : Mr.T.Pramodkumar Chopda

For Respondent : Mr.K.Soundararajan

O R D E R

Heard Mr.T.Pramodkumar Chopda, learned counsel for the petitioners and Mr.K.Soundararajan, learned Standing Counsel for the Greater Chennai Corporation.

2. The area falling under the Madhavaram Municipality has since been merged with the area falling with the jurisdiction of the Greater Chennai Corporation. Therefore, the properties at Madhavaram has to be taxed by the Corporation of Chennai. Therefore, this Court heard the learned Standing Counsel for the Chennai Corporation.

3. The petitioners' grievance is that when their appeal against the enhancement of property tax was pending before the Taxation Appeal Committee of the then Madhavaram Municipality, steps were taken for recovery of enhanced property tax.

4. At the time when the writ petition was filed, an order of interim stay was granted and it is stated till date, the appeal petition is pending.

5. On account of the merger of the area with Corporation of Chennai, since the petitioners have to file the appeal before the Taxation Appeal Committee of the Greater Chennai Corporation, there will be a direction to the petitioners to present the appeal petition before the Taxation Appeal Committee, Greater Chennai Corporation along with a copy of this order as well as the copy of the appeal filed before the Taxation Appeal Committee, Madhavaram Municipality dated 30.11.2009. On such presentation of the appeal, the Taxation Appeal Committee, Greater Chennai Corporation, shall not reject the appeal on the ground of limitation, since the area falling with the erstwhile Madhavaram Municipality is now under the control of the Greater Chennai Corporation. The petitioners are directed to present the appeal within a period of fifteen days from the date of receipt of a copy of this order.

6. In the light of the above direction issued, the impugned distraint notice is set aside. No costs. Connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

To

1 THE COMMISSIONER
MADHAVARAM MUNICIPALITY
MADHAVARAM CHENNAI 110.

2 THE TAXATION APPEAL COMMITTEE
MADHAVARAM MUNICIPALITY MADHAVARAM
CHENNAI 110.

3. THE TAXATION APPEAL COMMITTEE
GREATER CHENNAI CORPORATION,
RIPPON BUILDING, CHENNAI.

+ 1 cc to M/s.T.Pramodkumar Chopda, Advocate,SR.47483

+ 1 cc to M/s.K.Soundararajan, Advocate,SR.47581

W.P.No.1951 of 2010

SS(CO)
NR 26/07/2017