

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.03.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.39658 of 2016
and
W.M.P.Nos.33928 and 33929 of 2016

K.A.Gopalakrishnan

.. Petitioner

Vs.

1. The Commissioner,
Corporation of Chennai,
Rippon Building,
Chennai .

2. The Assistant Commissioner,
Revenue Department,
Zone-8,
Corporation of Chennai.

.. Respondents

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus to call for the records of the 2nd respondent in Z.O.VIII.R.D.C.No.R2/0475/16 dated 23.03.2016 and quash the same and consequently direct the respondent to accept the enhanced tax from November 2015 - October 2016.

For Petitioner : Mr.N.Subramani

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

O R D E R

The petitioner is aggrieved against the order revising the property tax assessment. Admittedly, as against the order impugned in this writ petition, appeal remedy is available to the petitioner before the Taxation Appellate Tribunal. Without exhausting such remedy, the petitioner has approached this Court and filed the present writ petition.

2. In my considered view, the Appellate Authority, being the fact finding authority, can go into all the objections raised by the petitioner while considering the appeal and therefore, when the factual aspects of the matter have to be gone into and decided, it is for the petitioner to challenge the order impugned in this writ petition before such appellate forum. Therefore, this writ petition is disposed of, without expressing any view on the claim made by the petitioner only with liberty to the petitioner to file such appeal within a period of two weeks from the date of receipt of a copy of this order. If any such appeal is filed, the Appellate Forum shall considered the same on merits and in accordance with law without reference to the limitation issue. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

vsi

To

1. The Commissioner,
Corporation of Chennai,
Rippon Building,
Chennai .
2. The Assistant Commissioner,
Revenue Department,
Zone-8,
Corporation of Chennai.

+1 cc To Mr.N.Subramani, Advocate, sr 16287

co(ad)
rmp(16/03/17)

W.P.No.39658 of 2017