IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.04.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.10174 OF 2018
AND
W.M.P.NO.12117 OF 2018

1. Dr. B.Mahender
2. Dr. Anuradha Mahender ...Petitioners

Vs.

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

2. The Zonal Officer,
Zone VII (Ambattur)
Corporation of Chennai,
Ambattur, Chennai - 600 053. ...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records pertaining to the impugned order, namely, notice No.7; Revised Assessment, dated 22.12.2017, bearing Notice No.7/17-18/47045 and Order No.M/07/081/17-18/3102, issued by the first respondent and to quash the said impugned order.

For Petitioners : Mr.B.Deepak Narayanan

For Respondents : Mrs.Karthika Ashok
Standing Counsel

O R D E R

Heard Mr.B.Deepak Narayanan, the learned counsel appearing for the petitioners and Mrs.Karthika Ashok, the learned Standing Counsel appearing on behalf of the respondents.

2. The petitioner has filed this Writ Petition, seeking to quash the order passed by the first respondent/Corporation, dated 22.12.2017.

3. The petitioners are the owners of the property, in question, which has been assessed by the respondent/Corporation vide three assessment numbers, i) 07-081-02230-000, ii) 07-081-02323-000, and iii) 07-081-02117-000. First of the above assessment numbers, is a Hospital in the ground and first floor. The second being residential premises in the second floor and the third being Lab and Medical Shop in the ground floor. The property, in question, was initially under the jurisdiction of Ambatur Municipality, subsequently, incorporated within the jurisdiction of the Greater Chennai Corporation. The respondent/Corporation now seeks to revise the property tax with retrospective effect from II Half year 2011-12. However, notice in Form No.7, dated 22.12.2017, has been issued in respect of one of the assessment numbers, viz., 07-081-02323-000, which is a residential premises in the second floor. By the impugned notice, the respondent/Corporation has now re-assessed the entire building, as if, it is within the single jurisdiction. When the three assessment numbers having not merged with single jurisdiction, in the manner known to law, the impugned notice for revision of assessment cannot be sustained.

4. The petitioner would submit that in respect of the neighboring building, there are several individual assessments in respect of the same properties, where, there are shops. This is disputed by the petitioner stating that the second floor is only a residential premises. In this regard, the petitioner and the respondent/Corporation produced photographs. However, in my considered view, this dispute need not be gone into at this stage, since the Court is satisfied that the revision of property tax in respect of three individual assessment numbers cannot be done by a single notice in Form No.7. Therefore, on this short ground, the petitioner is entitled to succeed.

5. Accordingly, the Writ Petition is allowed, the impugned notice in Form No.7 is set aside and the respondent is given liberty to proceed afresh in accordance with law. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

+1cc to Mr.B.Deepak Narayanan, Advocate sr.no.31591
+1cc to Mrs.Karthika Ashok, Advocate sr.no.31064

Writ Petition No.10174 of 2018

sj(co)
nr 07/06/2018