

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.04.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.4265 of 2018

&

W.M.P.Nos.5246 to 5251 of 2018

S.Lakshmipathy

... Petitioner
in all Writ petitions

vs.

- 1.The Commissioner
Corporation of Chennai
Greater Chennai
Chennai - 600 021
- 2.The Assistant Revenue Officer
Zonal-5
No.9, Chidambaram 7th Street
Basin Bridge, Chidambaram Nagar
Chennai - 600 001
- 3.The Assessor
Zonal - 5
No.9, Chidambaram 7th Street
Basin Bridge, Chidambaram Nagar
Chennai - 600 001
- 4.The Manager
Punjab National Bank
Mint Street Branch
No.35, Mint Street
Vallalar Nagar, Kondi Thoppu
Chennai - 600 079
- 5.Labour Office
Represented by Stamping Inspector
No.35, Mint Street
Vallalar Nagar, Kondi Thoppu
Chennai - 600 079

... Respondents
in all writ petitions

Prayer in W.P.No.4265 of 2018: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Mandamus directing the 1st respondent to dispose the Letter Cum Appeal dated 25.02.2016 and reminder letter dated 07.03.2016 filed by the petitioner within a time stipulated by this Court.

Prayer in W.P.No.4266 of 2018: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari to call for the records of the impugned notice dated 16.02.2018 issued by the 2nd respondent to the 4th respondent and quash the same.

Prayer in W.P.No.4267 of 2018: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari to call for the records of the impugned notice dated 16.02.2018 issued by the 2nd respondent to the 5th respondent and quash the same.

For Petitioner : Mr.S.R. Sankareswaran

For Respondents : Ms.Karthika Ashok
1 to 3 Standing Counsel

COMMON ORDER

The petitioner has filed these writ petitions challenging a distraint notice issued by the respondents Corporation to the tenants of the petitioner directing them to pay the Property Tax.

2. The Property Tax was initially fixed at Rs.42,045/- per annum from II half year 1998-99 and it appears that there is no dispute that the petitioner has been remitting the said amount without default. There has been a revision of assessment by proposing to revise the property tax to Rs.53,590/- per half year vide notice in Form No.7 dated 20.01.2016. As provided in the said notice, the petitioner has filed a appeal before the first respondent, which has been received in the office of the first respondent on 25.02.2016 as it could be seen from the date seal. Subsequently, another representation was made to the Revenue Officer on 07.03.2016, which has also been received in the office of the Revenue Officer. Thus, when the appeals filed by the petitioner are pending and the revision of assessment notice in Form 7 having not been attained finality, the question of initiating coercive action against the petitioner's tenants does not arise.

3. Thus for the above reasons, the writ petitions are allowed and the impugned notices are set aside. The respondents are directed to take up the petitioner's appeal petition dated 25.02.2016 and take a decision on merits and in accordance with law after affording an opportunity of personal hearing to the authorized representative of the petitioner. It is made clear that the petitioner should not be in arrears of property tax at the rate of Rs.42,045/- per half year. No costs. Consequently, the connected miscellaneous petitions are closed.

-s/d-

Assistant Registrar (CS-IV)

True Copy

Sub-Assistant Registrar

gpa

To

1.The Commissioner
Corporation of Chennai
Greater Chennai
Chennai - 600 021

2.The Assistant Revenue Officer
Zonal-5
No.9, Chidambaram 7th Street
Basin Bridge, Chidambaram Nagar
Chennai - 600 001

3.The Assessor
Zonal - 5
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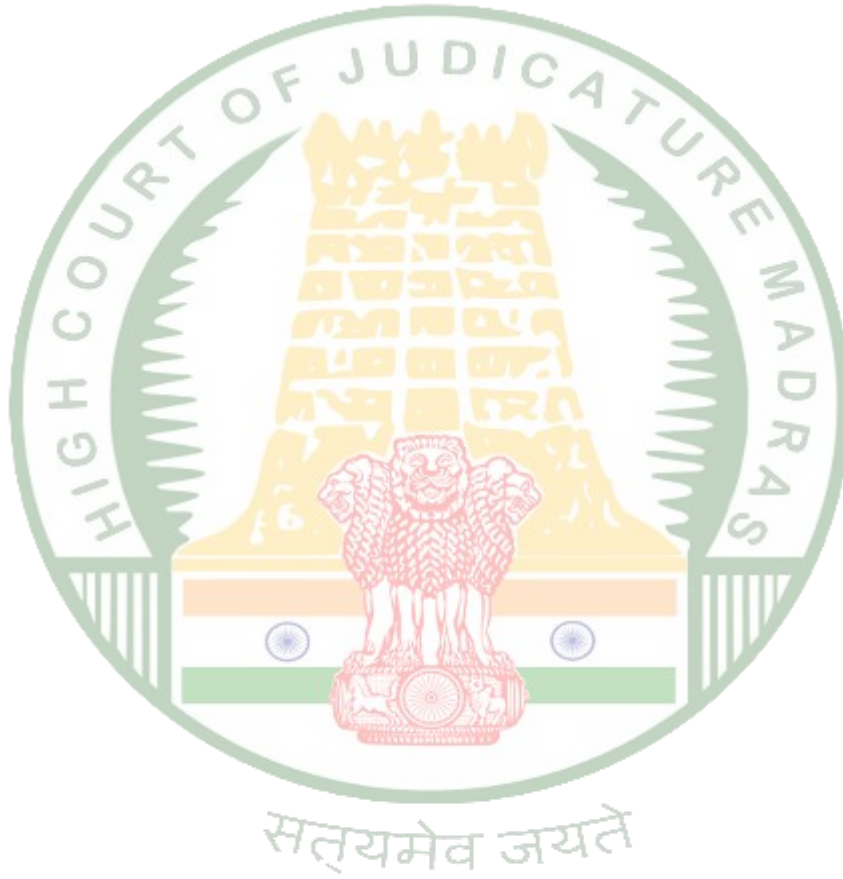
4.The Manager
Punjab National Bank
Mint Street Branch
No.35, Mint Street
Vallalar Nagar, Kondi Thoppu
Chennai - 600 079

5. Stamping Inspector
Labour Office
No.35, Mint Street
Vallalar Nagar, Kondi Thoppu
Chennai - 600 079

+1 CC to Mr.R. Anish Kumar, Advocate sr 2964.
+1 CC to Mr.A. Kathrikeyan, Advocate sr 29923.

W.P.Nos.4265 to 4267 of 2018 &
W.M.P.Nos.5246 to 5251 of 2018

MP (CO)
SP (08/05/2018)



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