

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.5114 of 2010

and

MP.No.1 of 2010

The Gandhi Nagar Club
73, 4th Main Road,
Gandhi Nagar,
Adyar, Chennai-600 020.
Rep. by its Honorary Secretary
R.Sudhakar Rao

... Petitioner

Vs.

- 1.The Commissioner
Corporation of Chennai
Ripon Building
Chennai-600 003.
- 2.The Chairman and Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board
No.1, Pumping Station Road,
Chintadripet, Chennai-600 002.
- 3.The Assistant Revenue Officer
Corporation of Chennai, Zone X,
115, Dr.Muthulakshmi Salai,
Adyar, Chennai-600 020.
- 4.The Depot Engineer
Area Office X
Chennai Metropolitan Water Supply and
Sewerage Board
No.42, 1st Main Road,
Gandhi Nagar, Chennai-600 020.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a WRIT OF CERTIORARIFIED MANDAMUS, calling for the records of the 3rd respondent's order under GRS No.H151/00469 dated 05.02.2010, Bill No.0787 and styled as On

Inspection - Final Notice fixing the half yearly property tax payable by the petitioner at Rs.78,048/- and to quash the same illegal and invalid and consequently, direct the 3rd respondent to pass orders afresh on the petitioner's representation dated 14.12.2000 and 11.08.2009 as per the order of this Hon'ble Court dated 09.07.2009 in W.P.No.8662 of 2001.

For Petitioner : Mr.B.Balachander

For Respondents : Mrs.Karthika Ashok
standing counsel for R1 & R3

Mr.M.Jothikumar
standing counsel, for R2 & R4

O R D E R

The petitioner-Club is aggrieved against the order of assessment of property tax dated 05.02.2010. The grievance of the petitioner before this Court is that the third respondent is not entitled to bring the subject matter property to assessment, as the same is entitled to get exemption under Section 101(h) of the Chennai City Municipal Corporation Act, 1919.

2. On the other hand, it is contended by the learned standing counsel for the respondents 1 and 3 that the said exemption is applicable only in respect of the property owned by the Government and not by the private individual like the petitioner.

3. This Court is not inclined to go into such rival contentions and decide the same in this writ petition, as admittedly, the petitioner is having an appellate remedy before the Taxation of Appellate Tribunal. Therefore, these contentions raised before this Court has to be raised and agitated only before the next fact finding authority, viz., the Appellate Authority. Without doing so, the petitioner is not entitled to maintain the present writ petition as against the order of assessment.

4. Therefore, without expressing any view on the merits of the matter, this writ petition is disposed of, by granting liberty to the petitioner to file such an appeal within a period of two weeks from the date of receipt of a copy of this order, by complying with other statutory requirements, while filing such appeal. If any such appeal is filed within a period of two weeks as stated supra, the concerned Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law, as this Court is not expressing any view on the merits of the contentions raised by either parties. Till an appeal is filed by the petitioner within the time stipulated as

above, the respondents are directed not to take any coercive steps against the petitioner, as the petitioner is enjoying the interim stay till this day. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

- 1.The Commissioner
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No.42, 1st Main Road,
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+2ccs to Mr.Ashok Menon, Advocate, S.R.No.68926
+1cc to Mr.Karthick Ashok, Advocate, S.R.No.68819

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W.P.No.5114 of 2010

MG(CO)

rrs 24/10/2018