IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2018

CORAM

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

W.P.Nos.6584 to 6586 of 2018 &
W.M.P. Nos.8178 to 8180 of 2018

Jayapradha ...Petitioner in all WPs

vs.

1 The Assistant Revenue Officer
Zone V
Greater Chennai Corporation
No.61, Basin Bridge Road
Chennai-600 021.

2 The Commissioner
Corporation of Chennai
Rippon Buildings
Chennai-600 003. ...Respondents in all WPs

W.P.No.6584/2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, declaring that the Demand of Property Tax made in respect of Property I.D. No.05-063-04021-000 situate at Ward No.63, Old Door No.37/6, New No.75, Thiru-Vi-Ka Salai (General Patters Road), Anna Salai Chennai-600 002 is illegal, ultra vires the provisions contained in the Chennai City Municipal Corporation Act of 1919 and consequently directing the respondents herein not to in any manner levy impost collect or demand Property Tax to the building situate at Door No.22, Old Door No.38, Thiru-Vi-Ka Salai (General Patters Road), Anna Salai, Chennai-600 002 without passing Assessment Orders and by following the due process of law as envisaged in the Chennai City Municipal Corporation Act of 1919.

W.P.No.6585/2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, declaring that the Demand of Property Tax made in respect of Property I.D. No.05-063-03897-000 situate at Ward No.63, Old Door No.37/5, New No.73, Thiru-Vi-Ka Salai (General Patters Road), Anna Salai Chennai-600 002 is illegal, ultra vires the provisions contained in the Chennai City Municipal Corporation Act of 1919 and consequently directing the respondents herein not to in any manner levy impost collect or demand Property Tax to the building situate at Door No.22, Old Door No.38, Thiru-Vi-Ka Salai (General Patters Road), Anna Salai, Chennai-600 002 without passing Assessment Orders and by following the due process of law as envisaged in the Chennai City Municipal Corporation Act of 1919.

W.P.No.6586/2018 : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Declaration, declaring that the Demand of Property Tax made in respect of Property I.D. No.05-063-03897-000 situate at Ward No.63, Old Door No.37/5, New No.71, Thiru-Vi-Ka Salai (General Patters Road), Anna Salai Chennai-600 002 is illegal, ultra vires the provisions contained in the Chennai City Municipal Corporation Act of 1919 and consequently directing the respondents herein not to in any manner levy impost collect or demand Property Tax to the building situate at Door No.22, Old Door No.38, Thiru-Vi-Ka Salai (General Patters Road), Anna Salai, Chennai-600 002 without passing Assessment Orders and by following the due process of law as envisaged in the Chennai City Municipal Corporation Act of 1919.

For Petitioner : Mr.T.T.Ravichandran
For Respondents : Ms.Karthikaa Ashok
Standing Counsel for Chennai corporation

COMMON ORDER

Heard Mr.T.Ravichandran, learned counsel appearing for the petitioner and Ms.Karthikaa Ashok, learned Counsel for the respondents.

2. The petitioner seeks issuance of a Writ of Declaration to declare the property tax demands as reflected in the official website of the respondent Corporation as illegal, ultra vires and contrary to the provisions contained in the Chennai City Municipal Corporation Act of 1919 and to forbear the respondents not to levy or collect or demand property tax without passing assessment orders by following the procedure under the provisions of the Act.

3. The learned Standing Counsel appearing for the respondents has produced the records and the Officers are also present in the Court.

4. I have been informed that the assessment is very old assessment and the petitioner had not been paying the property tax even as early as from the assessment year 1994-95.

Therefore, it is submitted that the contention that there was no assessment at all is not tenable.

5. Considering the facts of the case, the question of issuing a writ of declaration as sought for does not arise, as the petitioner is a chronic default. However, the learned counsel for the petitioner submitted that if the assessment order is furnished to the petitioner, she will be in a position to file an appeal, since the property tax assessed is on the higher side, more so, the building has been closed down.

6. As mentioned earlier, the prayer sought for cannot be considered and in fact, the relief claimed by the petitioner is thoroughly misconceived, however, the petitioner's right conferred under the provisions of the Act to file an appeal should not be foreclosed.

6. In the result, while dismissing the writ petition, there will be a direction to the petitioner to pay the entire arrears of property tax in respect of the three buildings which are subject matter in all these writ petitions bearing Door Nos.75 (37/6), 73 (37/5), 71(37/5), Thiru-Vi-Ka Salai (General Patters Road), Anna Salai Chennai-600 002. The petitioner is directed to comply with the said direction within a period of 15 days from the date of receipt of a copy of this order. If the petitioner complies with the same and produces necessary receipt before the 1st respondent, the 1st respondent is directed to give true copies of the assessment orders in respect of the three buildings, in respect of three assessment referred to above and on receipt of the assessment orders the petitioner is entitled to prosecute her remedies under the provisions of the Act. If an appeal is filed by the petitioner, the appellate authority shall not insist upon the original assessment orders and shall entertain the appeal subject to the fulfillment of the other conditions, based on the certified true copy of the assessment orders furnished by the 1st respondent. If the petitioner fails to pay the entire arrears of tax in respect of the aforesaid three assessment within the time permitted, the benefit of this order will not enure to the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(Audit)

//True copy//

Sub Assistant Registrar

Rj

To

1 The Assistant Revenue Officer
Zone V
Greater Chennai Corporation
No.61, Basin Bridge Road
Chennai-600 021.

2 The Commissioner
Corporation of Chennai
Rippon Buildings
Chennai-600 003.

+1cc to Mr.A.Karthika Ashok, Advocate SR.No.26256

W.P.Nos.6584 to 6586 of 2018 &
W.M.P. Nos.8178 to 8180 of 2018

SKV(CO)
GN(23/04/2018)