IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2018

CORAM

THE HONOURABLE MR.JUSTICE D.KRISHNAKUMAR

W.P.No.4109 of 2011
and W.M.P.No.1 of 2011

K.Lakshmi
... Petitioner

Vs.

1. The Taxation Appeal Committee,
Pallavaram Municipality,
Chromepet, Chennai-600 044.

2. The Commissioner,
Pallavaram Municipality,
Chromepet, Chennai-600 044.
... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus to direct the 1st respondent to dispose of petitioner's appeal dated 06.10.2010 within a specified time in accordance with law.

For Petitioner : Mr.V.Bhiman
for M/S.Sampathkumar of Associates

For Respondents : R1 Dismissed vide Order
dated 24.02.2012
: Mrs.C.Renuka Devi for R2

O R D E R

The present Writ Petition has been filed for issuance of a Writ of Mandamus to direct the 1st respondent to dispose of petitioner's appeal dated 06.10.2010 within a time frame that may be fixed by this Court.

2. According to the petitioner, the respondent Municipality issued a final notice on 25.01.2010 by directing the petitioner to pay property tax to the tune of Rs.5,32,714/- (Five lakhs thirty two thousand seven hundred and fourteen only). Challenging the aforesaid order passed by the Municipality, the

petitioner has filed an appeal before the first respondent on 06.10.2010 and the said appeal is pending. The second respondent issued a notice on 24.12.2010 demanding that the petitioner should pay the property tax within seven days from the date of receipt of a copy of the notice and subsequent notice was also issued by the second respondent. Challenging the aforesaid demand notice, the petitioner has filed the present Writ Petition before this Court.

3. The learned counsel for the petitioner would submit that the said revised property tax notice has been issued by the 2nd respondent Municipality, pursuant to the Government Order in G.O.(Ms).No.150, Municipal Administration and Water Supply Department, dated 12.11.2007 and Municipal Council Resolution No.109, dated 14.03.2008 . The property tax for the petitioner's building was enhanced to Rs.71,216/- per half year, which is an increase of 5% over the existing tax. Since there was no objection from the petitioner, the tax was fixed in terms of pre-assessment notice.

4. The petitioner made an objection, after four years, hence the objection was rejected and he preferred an appeal before the Taxation Appeal Committee. According to the second respondent, the petitioner has not paid arrears of tax amount to the respondent municipality.

5. Without prejudice the rights of the parties, the petitioner has to pay a sum of Rs.70,000/- (Rupees Seventy thousand only) towards property tax, per half year from the date of revised property tax including arrears, till the disposal of the appeal. The payment of balance amount would be decided in the appeal pending before the Taxation Committee. Hence, the petitioner shall pay the arrears of tax amount as aforesaid within a period of eight (8) weeks from the date of receipt of a copy of this order. Further, the 1st respondent is directed to dispose of the appeal within a period of four (4) months thereafter.

6. With the above directions, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

asi

To

1. The Taxation Appeal Committee,
 Pallavaram Municipality,
 Chromepet, Chennai-600 044.

2. The Commissioner,
 Pallavaram Municipality,
 Chromepet, Chennai-600 044.

+1cc to Mr.J.Jayendra Krishnan, Advocate, S.R.No.78736

+1cc to Mr.Sampath & Associates, Advocate, S.R.No.78666

W.P.No.4109 of 2011
and W.M.P.No.1 of 2011

GSP(26/11/2018)