

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.3792 of 2018 &
W.M.P.No.4629 of 2018

J. Paramasivam

.. Petitioner

vs.

1 The Commissioner
Greater Chennai Corporation
Ripon Buildings
No.1131, EVR Periyar Salai, Park Town
Chennai 600 003

2 Assistant Revenue Officer
Zone VII (Ambattur)
Corporation of Chennai
Ambattur Chennai 600 053

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for records pertaining to the Impugned Orders namely Final Warrant Notices both 2nd respondent dated 21.7.2017 for Assessment No.07-093-05751-000 and Assessment No.07-03-05752-000 and to quash the said Final Warrant Notices.

For Petitioner : Mr.B.Deepak Narayanan
For Respondent : Ms.Karthikaa Ashok
Standing Counsel

ORDER

Heard Mr.B.Deepak Narayanan, learned counsel appearing for the petitioner and Ms.Karthikaa Ashok, learned Counsel for the respondents.

2. The petitioner has challenged the Final Warrant Notices issued by the respondent threatening to proceed against the petitioner and the property for the default in payment of property tax up to the period 1st half year 2017-2018.

3. The petitioner's case was that he is not the sole owner of the property, as the owner of the property was his

father late Jayarama Naicker and after his demise, he has left behind his mother, 3 brothers, one sister and himself i.e., 6 legal heirs. Therefore, the petitioner would submit that he has nothing to do with the said property in his individual capacity and therefore, the notice issued to the petitioner could not be proceeded further. During the pendency of the writ petition, it appears that the petitioner's mother, viz., J.Ponniammal, has approached the respondent Corporation and informed that all the legal heirs have given no objection in her favour and she is the owner of the property.

4. This fact being taken into consideration and the respondents have also agreed to withdraw the impugned notices issued in the name of the petitioner. This has been confirmed in paragraph No.7 of the counter affidavit filed by the Zonal Officer, Zone-7 (Ambattur), Greater Chennai Corporation, dated March 2018.

5. Now that the petitioner's mother has been recognized as the owner of the property, necessarily, the respondent corporation has to change the property tax assessment in the name of the mother, which the respondent corporation agrees to do.

6. The learned counsel for the respondents further submitted that the petitioner's mother Tmt.J.Ponniammal has challenged the assessment of property tax.

7. It is needless to state that if the assessee is aggrieved by an assessment, is entitled to question the same in the manner known to law. Therefore, it is well open to the petitioner's mother to maintain a challenge to the assessment proceeding.

8. In the light of the stand taken by the respondent corporation at paragraph No.7 of the counter affidavit that the respondents have agreed to withdraw the impugned notices issued in the name of the petitioner, the writ petition is allowed and the Final Warrant Notices issued against the petitioner in respect of the property is set aside. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS III)

//True copy//

Sub Assistant Registrar

Rj

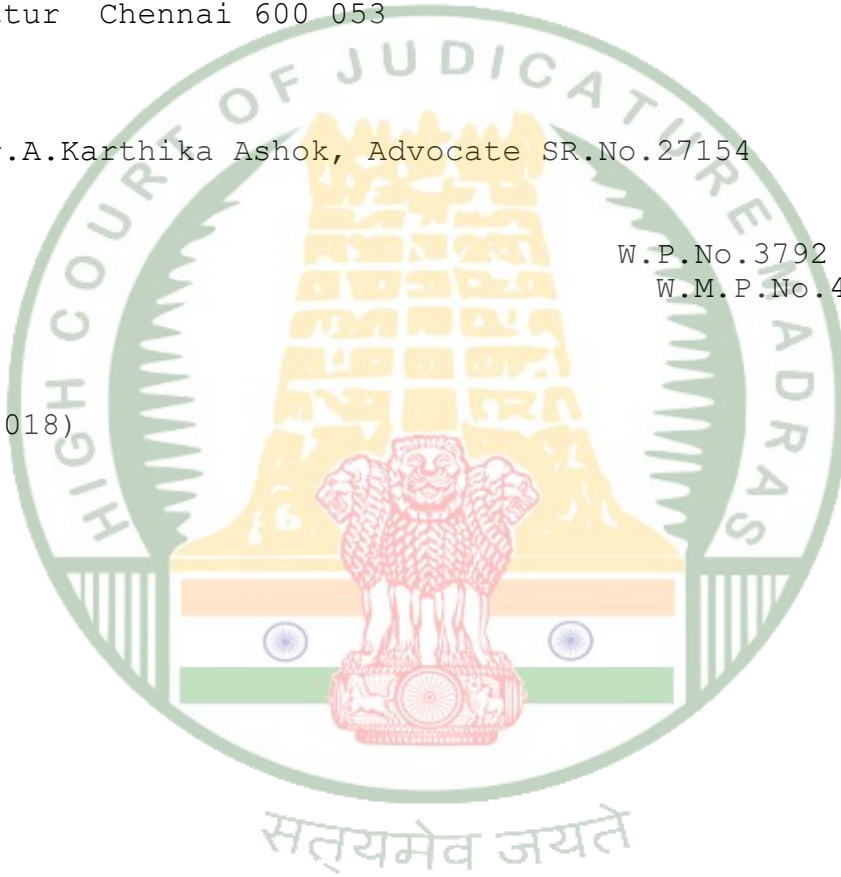
To

- 1 The Commissioner
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+1cc to Mr.A.Karthika Ashok, Advocate SR.No.27154

W.P.No.3792 of 2018 &
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SV(CO)
GN(27/04/2018)



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