

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.07.2018

CORAM:

THE HONOURABLE MR.JUSTICE K.K.SASIDHARAN
AND
THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN

Writ Appeal Nos.359, 360, 361, 362, 363 and 364 of 2017
and
C.M.P.Nos.5505, 5506, 5507, 5508, 5509 and 5510 of 2017

1.The Commissioner,
Corporation of Chennai,
Rippon Buildings,
1131, Periyar E.V.R. Salai,
Park Town, Chennai - 600 003.

2.The Assistant Revenue Officer,
Corporation of Chennai,
Zone-IX, (Now Zone XIII),
Chennai. ... Appellants in all Writ Appeals

Vs

Madras Race Club,
represented by its
Additional Secretary (L&PR),
Ms.S.Aruna,
Post Box No.2639,
Guindy, Chennai - 600 032. ... Respondent in all Writ Appeals

WA.359 to 364/2017:

Writ Appeals filed under Clause 15 of the Letters Patent Appeal against the order made in W.P.Nos.5834, 5835, 5839, 5841, 5870 and 5871 of 2008 passed by the learned Single Judge dated 12.12.2014.

WP No.5834 of 2008

Writ Petition filed Under Article 226 of the Constitution of India for a Writ of Certiorarified Mandamus, to call for the records of the Demand Notice in CMC No.09/141/0039 dt 16.5.2007 issued by the 1st respondent herein in respect of the property of petitioner Madras Race Club situated at New No.1, Old No.18 Race Course Road, Guindy, Chennai 32 and quash the same and to forbear the respondents from taking any coercive steps....

WP No.5835 of 2008

Writ Petition filed Under Article 226 of the Constitution of India for a Writ of Certiorarified Mandamus, to call for the records of the Demand Notice in CMC No.09/141/0040 dt 15.2.2008 issued by the 1st respondent herein in respect of the property of petitioner Madras Race Club situated at New No.1, Old No.1-C Race Course Road, Guindy, Chennai 32 and quash the same and to forbear the respondents from taking any coercive steps....

WP No.5839 of 2008

Writ Petition filed Under Article 226 of the Constitution of India for a Writ of Certiorarified Mandamus, to call for the records of the Demand Notice in CMC No.09/141/0041 dt 15.2.2008 issued by the 1st respondent herein in respect of the property of petitioner Madras Race Club situated at New No.1, Old No.1-D Race Course Road, Guindy, Chennai 32 and quash the same and to forbear the respondents from taking any coercive steps....

WP No.5841 of 2008

Writ Petition filed Under Article 226 of the Constitution of India for a Writ of Certiorarified Mandamus, to call for the records of the Demand Notice in CMC No.09/141/0050 dt 15.2.2008 issued by the 1st respondent herein in respect of the property of petitioner Madras Race Club situated at New No.20/4, Old No.3/4 Race Course Road, Guindy, Chennai 32 and quash the same and to forbear the respondents from taking any coercive steps....

WP No.5870 of 2008

Writ Petition filed Under Article 226 of the Constitution of India for a Writ of Certiorarified Mandamus, to call for the records of the Demand Notice in CMC No.09/141/0062 dated 15.2.2008 issued by the 1st respondent herein in respect of the property of petitioner Madras Race Club situated at New No.59 Old No.59 Race Course Road, Guindy, Chennai 32 and quash the same and to forbear the respondents from taking any coercive steps

WP No.5871 of 2008

Writ Petition filed Under Article 226 of the Constitution of India for a Writ of Certiorarified Mandamus, to call for the records of the Demand Notice in CMC No.09/141/0045 dated 15.2.2008 issued by the 1st respondent herein in respect of the property of petitioner Madras Race Club situated at New No.1/1 Old No.1/1 Race Course Road, Guindy, Chennai 32 and quash the same and to forbear the respondents from taking any coercive steps

For Appellants : Ms.Karthikaa Ashok
[in all W.As.]
For Respondent : Mr.L.Dhamodaran
[in all W.As.]

COMMON JUDGMENT

[Judgment of the Court was made by K.K.SASIDHARAN, J]

These intra Court appeals are directed against the orders dated 12 December 2014 in W.P.Nos.5834, 5835, 5839, 5841, 5870 and 5871 of 2008 whereby and whereunder the learned Single Judge quashed the provisional notices issued by the Chennai Corporation proposing to revise the property tax payable by the respondent.

2. The appellants issued provisional notices to the respondent dated 16 May 2007 and 15 February 2008, calling upon them to state as to why the property tax should not be revised. The respondent appears to have submitted their objections on 7 September 2007. Since the objections have not been taken note of by the appellants and orders were not passed, the respondent filed W.P.Nos.5834, 5835, 5839, 5841, 5870 and 5871 of 2008 before the Writ Court. The learned Single Judge quashed the notices and thereby, allowed the Writ Petitions. Feeling aggrieved, the Chennai Corporation has come up with these appeals.

3. We have heard the learned counsel appearing for the appellants and the learned counsel appearing for the respondent.

4. The factual matrix indicates that the Chennai Corporation issued notices proposing to revise the property tax. The notices were issued on 16 May 2007 and 15 February 2008. The respondent appears to have submitted its objections on 7 September 2007. The appellants were expected to consider the respondent's objections and pass an order determining the property tax payable by the respondent. Since no such action was taken by the appellants, the respondent has filed the Writ Petitions.

5. The core question is as to whether there was any cause of action to the respondent to file a Writ Petition on account of the provisional notices issued by the Chennai Corporation.

6. The notices issued by the Chennai Corporation are provisional in nature and no adverse orders have been passed by

the appellants so as to enable the respondent to file the Writ Petitions before the Writ Court. The Chennai Corporation failed to pass orders pursuant to notices issued on 16 May 2007 and 15 February 2008, in view of the delay in filing objections. Since the matter is now pending before the Chennai Corporation, we are of the view that the local authority should be directed to pass an order determining the tax payable by the respondent taking into account the objections to the notices.

7. The order dated 12 December 2014 is set aside. The W.P.Nos.5834, 5835, 5839, 5841, 5870 and 5871 of 2008 are disposed of by directing the Chennai Corporation to consider the objections submitted by the respondent on 7 September 2007 pursuant to the notices dated 16 May 2007 and 15 February 2008 and pass orders on merits and in accordance with law. Such exercise shall be completed within a period of three months from the date of receipt of a copy of this judgment.

8. Since the objections were submitted way back on 7 September 2007, we permit the respondent to file additional objections, if any. In case, any further objections are submitted within two weeks from today, the same shall also be considered by the Chennai Corporation.

The Writ Appeals are allowed as indicated above. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

gm

TO:

- 1.The Commissioner,
Corporation of Chennai,
Rippon Buildings,
1131, Periyar E.V.R. Salai,
Park Town, Chennai - 600 003.

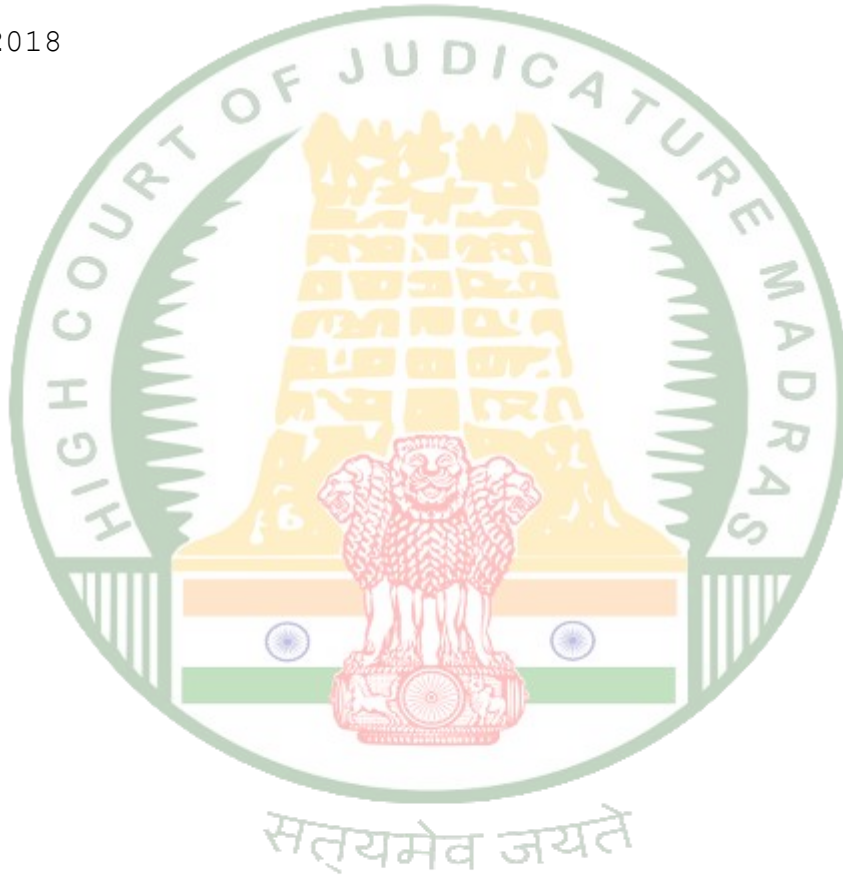
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2.The Assistant Revenue Officer,
Corporation of Chennai,
Zone-IX, (Now Zone XIII),
Chennai.

+6cc to Mr.L.Dhamodaran, advocate sr.no.44719 to 44724
+1cc to M/s.A.Karthikaa Ashok, Advocate sr.no.44626

Writ Appeal Nos.359, 360, 361, 362, 363 and 364 of 2017

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