IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :24.09.2014

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.29141 of 2015
&
W.P.M.P.No.1 of 2015

S.Krishnan
.. Petitioner

Vs.

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

2. The Assistant Revenue Officer,
Zonal Officer - VI,
Corporation of Chennai,
Chennai - 600 023. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, directing to call for the records pertaining to the proceedings of the 2nd respondent in 7/15-16/1847 dated 23.06.2015 and the consequential demand notice dated nil on the file of the 2nd respondent and quash the same as illegal, incompetent and ultra vires.

For Petitioner :Mr.T.N.Rangesh Kanna

For Respondents - 1 & 2 :Mr.C.Manishankar
Additional Advocate General
Assisted by
Mr.T.C.Gopala Krishnan [for Corporation]

O R D E R

The provisional assessment in respect of the payment of the property tax belongs to the petitioner in proceeding dated 23.06.2015 is under challenge in this writ petition.

2.The learned counsel for the writ petitioner states that the petitioner is the absolute owner of the property bearing door No.318, Vegavathy Street, Rajaji Salai, Chennai - 600 082 measuring to an extent of 13,200 sq. ft. The ground floor has been let out to the vegetable vendors and the first floor is a mini hall and the writ petitioner is in possession of the first floor. The petitioner is paying the property tax as per the assessment made. However, the respondents had issued demand notice vide proceeding dated 23.06.2015 assessing the property belongs to the petitioner at Rs.1,57,040/- for one and a half year. The learned counsel for the petitioner further states that the first respondent is only the competent authority to issue notice as to the escaped assessment in view of section 137-B of the Chennai City Municipal Corporation Act, 1919.

3.The learned counsel appearing for the writ petitioner states that the measurement has not been properly made in respect of the premises owned by the writ petitioner. Thus, the revised inspection is required for the purpose of effecting the property tax and also the escaped assessment.

4.The learned Additional Advocate General appearing on behalf of the respondent Corporation opposed the contention by stating that the revised assessment was made after conducting the inspection in respect of the premises owned by the writ petitioner. The petitioner has not intimated the additional construction put up by him to the Revenue Authorities for effecting the revision of property tax. Thus, the writ petitioner has suppressed the facts in respect of the additional construction only with an ulterior motive to evade the payment of property tax. Thus, the petitioner is not entitled for any relief as such sought in the present writ petition.

5.The details in respect of the reassessment made are extracted as follows:

Previous extent and usage of the building:

Floor No	Built up area in Sq. feet	Usage	Occupancy	Type of Construction
Ground	17800	Non-residential	Tenanted	Permanent

Half yearly tax:7,830/-

Present extent and usage of the building:

Floor No	Built up area in Sq. feet	Usage	Occupancy	Type of Construction
Ground	2632.0	Non-residential	Tenanted	Semi Permanent
Ground	15258.0	Non-residential	Tenanted	Permanent
First Floor	15258.0	Non-residential	Tenanted	Permanent
Second Floor	395.0	Non-residential	Tenanted	Permanent

Half yearly tax :1,57,040/-

6.It is further contended by the learned counsel for the respondent that the petitioner had constructed additional construction in his premises and he has not intimated the same to the Chennai Corporation officials for the reassessment of the property. Hence, the Petitioner has caused revenue loss to the Corporation of Chennai by way of suppression of additional construction. Thus, the competent authorities had inspected the premises and assessed the property for imposing the reassessment.

7.This Court is of an opinion that the learned counsel for the writ petitioner now states before this Court that if an inspection is conducted in the presence of the writ petitioner or his authorised representative by the respondent authority then the petitioner will be in a position to pay the entire arrears of property tax based on the re-assessment made. The petitioner will abide by the assessment order to be passed after conducting an inspection in his presence or his authorised representative.

8.This being the submissions made by the learned for the petitioner the following orders are passed:

(1) The relief as such sought for in the present writ petition is rejected.

(2) The petitioner is directed to pay the arrears of property tax of Rs.28,97,630/- within a period of four weeks from the date of receipt of a copy of this order.

(3) On payment of the property tax assessed as stated above within the time limit stipulated, the respondent Corporation is directed to conduct an inspection afresh and assess the property and issue an assessment order by following the procedures as contemplated under the Act and Rules.

(4) In the event of any excess payment by the writ petitioner, the same shall be adjusted towards the

future payment of property tax. In the event of lesser payment, the petitioner is directed to pay the balance amount of arrears of property tax, if any, to be paid.

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

Sd/-
Assistant Registrar(CS-V)

//True Copy//

Sub Assistant Registrar

maya/bkn

To

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

2. The Assistant Revenue Officer,
   Zonal Officer - VI,
   Corporation of Chennai,
   Chennai - 600 023.

+1cc to Mr. T.N.Rangeshkanna, Advocate, S.R.No. 66125
+1cc to Mr. T.C.Gopalakrishnan, Advocate, S.R.No. 65703

W.P.No.29141 of 2015

GS(CO)
GN(25/10/2018)