IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2018

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.5976 of 2018
&
W.M.P.No.7353 of 2018

R.Sangeetha ... Petitioner

Vs.

1. The Commissioner
   Greater Chennai Corporation
   Rippon Building
   Chennai - 600 003

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

Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorar to call for the records in Notice No.7 in 7/17-18/48431 on the file of the 2nd respondent dated 09.01.2018 and the consequential order in Z.O.V.R.D.C.No.R1/Spl/2018 on the file of the 2nd respondent dated 25.01.2018 and quash the same.

For Petitioner : Mr.P.S.Jayakumar

For Respondents : Ms.Karthikaa Ashok

O R D E R

Heard Mr.P.S.Jayakumar, learned counsel for the petitioner and Ms.Karthikaa Ashok, learned counsel appearing for the respondents.

2.This writ petition has been filed challenging the provisional notice issued in Form 7 dated 09.01.2018. By the impugned notice, annual valuation of the petitioner's building has been increased. Consequently, half-yearly tax has been determined at Rs.1,04,725/-. The impugned notice proposes to levy increased Property Tax with retrospective effect from second half-year 2011-12. The petitioner is not aggrieved by the prospective implementation of the property tax, but would contend that revision of Property Tax with retrospective effect from second half year 2011-12 is not sustainable as no liberty was granted to the petitioner and no show-cause notice was issued.

3. On a perusal of the counter affidavit as well as annexures to the counter affidavit, I find that for the retrospective revision, there is a provision under Section 137B of the Chennai City Municipal Corporation Act. But, no show-cause notice has been issued to the petitioner. However, as rightly pointed out by the learned standing counsel for the respondent Corporation, the impugned proceeding is only a provisional assessment notice giving liberty to the property owner to submit their objections to the Commissioner of Corporation, which is referred in the impugned notice as an appeal. Since learned counsel for the petitioner specifically states, on instructions, from the petitioner that they are not contesting the prospective increase of the property tax, but they are contesting only retrospective demand, in the light of the stand taken by the respondent, the petitioner is directed to pay revised property tax at the rate of Rs.1,04,725/- towards half yearly property Tax for the year 2018-19 and such payment shall be made within a period of fifteen days from the date of receipt of a copy of this order. Insofar as retrospective rate is concerned, the petitioner is directed to submit their objection to the notice within 15 days from the date of receipt of a copy of this order and on receipt of the objection, the competent authority of the respondent Corporation is directed to consider the same and pass orders on merits and in accordance with law.

The writ petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is closed.

-s/d-
Deputy Registrar

True Copy

Sub-Assistant Registrar

gpa

To

1.The Commissioner
Greater Chennai Corporation
Rippon Building
Chennai - 600 003

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

+1 CC to Ms.Karthikaa Ashok, Advocate sr 26005.
+1 CC to Mr.P.S. Jayakumar, advocate sr 26600.

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SP(19/04/2018)