IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:07.09.2018

CORAM

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

W.P.No.24140 of 2011
and
M.P.Nos.1 and 2 of 2011

P.N.S.Chandra Sekar Rao ... Petitioner

Vs.

1.Commissioner
Corporation of Chennai
Park Town, Rippon Building
Chennai 600 003.

2.The Assessor
Zone II, Ward No.30,
Corporation of Chennai
No.47, Basin Bridge Road
Chennai 600 001.

3.The Assistant Revenue Officer
Revenue Department
Zone II, Ward No.30,
Corporation of Chennai
No.47, Basin Bridge Road
Chennai 600 001. ... Respondents

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying to issue a Writ of Certiorarified, to call for the records of the third respondent's order dated 25.08.2011 in Z.O.II/R.D.C.No.R/SPL/2011-2012 and to quash the same.

For Petitioner : Mr. S.Gunaseelan
For Respondents : Mr.B.B.Senthil Kumar

O R D E R

The order of the Assistant Revenue Officer, Corporation of Chennai, in proceedings dated 25.08.2004, in respect of demand of property tax due is under challenge in this writ petition.

2. The impugned demand notice states that the writ petitioner is liable to pay the arrears of property tax due

for the period from January 1993-94 to January 1998-99 and February 1998-99 to January 2011-12. The writ petitioner challenging the said demand notice has filed the present writ petition, on the ground that without actual and physical measurement and even without inspecting property of the writ petitioner, the property tax was enhanced. In the earlier writ petition filed by the same writ petitioner in W.P.No.34984 of 2007 this Court directed that the writ petition is disposed of with a direction to the fourth respondent/Assessor to consider the claim of the petitioner for re-assessment of the value of the property of the petitioner for property tax bearing Old.No.63, New No.26, Malayaperumal Street, Chennai 600 001. The petitioner states that he was repeatedly demanding the respondents to re-assess the property for the purpose of levying enhanced house tax. However, the same has not been done.

3. This Court is of the opinion that even presuming that the authorities have not re-assessed the property, the enhancement was made long back in the year 1999. Now, after a lapse of 18 years, the value of the property in question has increased. This apart, the re-assessment of property tax now, after a lapse of 18 years, will be certainly, higher then the tax assessed in the year 1999 and therefore, there is no point in granting re-assessment after this length of time. If at all, any such alteration or modification, in respect of the property belonging to the writ petitioner, it is left open to the writ petitioner to prefer an appeal before the Competent Authority for the purpose of redressal of his grievances. This Court cannot entertain the claim for re-assessment in respect of enhancement made in the year 1999 by the Corporation of Chennai.

4. The learned counsel for the respondent informed this Court, that the arrears of property tax due as of now, in respect of premises belonging to the writ petitioner is a sum of Rs.4,21,305/-. Thus, the writ petitioner is liable to pay the said arrears of property tax without any further delay. In respect of other grievances, the writ petitioner is at liberty to approach the Appellate Authority setting out the facts and circumstances, if there is any modification or alteration in respect of the property belonging to the writ petitioner.

5. Accordingly, the following orders are passed:-

(i) The claim of the writ petitioner with reference to the prayer sought for in the present Writ Petition stands rejected.

(ii) The writ petitioner is directed to pay arrears of property tax of Rs.4,21,305/- (Rupees Four Lakhs Twenty One Thousand Three Hundred and Five Only) within a period of four (4) weeks from the date of receipt of a copy of this order.

(iii) In the event of failure on the part of the writ petitioner in paying the arrears of property tax within the time limit stipulated above, the Corporation of Chennai, is directed to initiate all further action by following the procedures contemplated under law within a period of four(4) weeks thereafter.

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

Sd/-
Assistant Registrar(CS-V)

// True Copy//

Sub Assistant Registrar

To

1.The Commissioner
Corporation of Chennai
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Chennai 600 003.

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Revenue Department
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No.47, Basin Bridge Road
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+ 1 cc to Mr.P.Suresh, Advocate Sr 62799

KR/9/10/18

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