IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.07.2018

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.6475 of 2010
&
MP.No.1 of 2010

M/s. Holiday Spot (P) Ltd.,
Represented by its Director,
Mrs.Arifa Siraj,
No.A7 Gems Court,
14, Khader Nawaz Khan Road,
Nungambakkam,
Chennai - 600 034. ... Petitioner

Vs.

1. The Commissioner,
Corporation of Chennai,
Rippon Building,
Chennai - 600 003.

2. The Assistant Revenue Officer,
Revenue Department,
Zone VII, Chennai Corporation,
Chennai. ... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records comprised in C.C.A.V.T./Spl./2009-10, dated 04.03.2010 on the file of the second respondent and quash the same and consequently direct the respondents to afford an opportunity before revising the tax in respect of the petitioner's property situate in Door No.14/A7/1F, “Gems Court”, Khader Nawaz Khan Road, Nungambakkam, Chennai - 600 034 in respect of New Assessment no.C109/00648.

For Petitioner : Mr.G.R.M.Palaniappan
For Respondents : Mr.J.Ramesh, AGP
for Mr.T.C.Gopalakrishnan

O R D E R

Challenging the final notice dated 04.03.2010 issued by the second respondent, the petitioner has come up with the present writ petition.

2.The case of the petitioner in a nutshell is that he owns a commercial flat bearing No.A7, First Floor of the building known as 'Gems Court', No.14, Khader Nawaz Khan Road, Nungambakkam, Chennai-600 034. He has been regularly paying the property tax at Rs.6,518/- till date, as per the new assessment made on 05.07.2006. When the matter stood thus, the second respondent issued the impugned final notice, calling upon the petitioner to pay a sum of Rs.3,24,951/- towards arrears of revised property tax upto the second half yearly of 2009-10. According to the petitioner, before revision of the tax and raising the impugned demand, no proper notice was issued and no opportunity of personal hearing was provided to the petitioner to put forth his case and hence, the same amounts to violation of principles of natural justice. Hence, this writ petition.

3.Though the petitioner raised very many grounds questioning the final notice which is impugned herein, issued by the second respondent, the learned counsel for the petitioner, during the course of arguments, restricted it to the extent that the impugned final notice is to be quashed on the ground of violative of principles of natural justice, as no notice was issued and no opportunity of being heard was provided to the petitioner, with regard to the revision of the property tax as well as the demand of payment of the same, as contemplated under the provisions of law.

4.The learned Additional Government Pleader appearing for the respondents was unable to show any records that before issuing the impugned notice, the second respondent has issued proper show cause notice and provided an opportunity of personal hearing to the petitioner.

5.Heard both sides and perused the records.

6.Admittedly, the second respondent has not issued proper show cause notice as contemplated under the law and provided any opportunity of being heard to the petitioner, in compliance with the principles of natural justice. As such, the impugned notice is liable to be set aside.

7.Accordingly, the notice dated 04.03.2010 issued by the second respondent is set aside and the matter is remanded back to the second respondent for afresh consideration. The petitioner is directed to submit their objections to the impugned notice, to the second respondent within a period of two weeks from the date of receipt of a copy of this order. On such submission, the second respondent shall consider the same and pass appropriate orders, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, within a period of four weeks thereafter.

8.The writ petition stands disposed of in the above terms.

No costs. Consequently, connected Miscellaneous Petition is closed.

s/d-
Assistant Registrar(Audit)

True Copy

Sub-Assistant Registrar

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To

1. The Commissioner,
   Corporation of Chennai,
   Rippon Building,
   Chennai - 600 003.

2. The Assistant Revenue Officer,
   Revenue Department,
   Zone VII, Chennai Corporation,
   Chennai.

+1 cc to Mr.T.C.Gopalakrishnan, Advocate Sr.No.48381
+1 cc to Mr.G.RM.Palaniappan, Advocate Sr.No.48418

KR(CO)
CSL/16.10.2018

W.P.No.6475 of 2010