IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.09.2018
CORAM
THE HONOURABLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.No. 24690 of 2017
W.M.P.No.26052 of 2017
Hereditary Trustee,
Arulmigu Chenna malleeswarar Chenna Kesava
Perumal Devasthanam,
Having Office at the temple premises,
No.85, Devaraja Mudali Street,
Chennai 600 003. Petitioners

Vs

1. The Commissioner, Corporation of Chennai,
Ribbon Buildings, Park Town,
Chennai 600 003.

2. The Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office 5,
No.61, Basin Bridge Road,
Chennai 600 021. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondents to re-measure the building bearing Old Door No.2, New No.124, Nyniappa Naicken Street, Chennai 600 003, by the Corporation Engineers in the presence of the petitioner and the H.R. & C.E.. Department Engineers to ascertain the actual extent of the property for the purpose of assessment of Corporation tax by the 1st respondent.

For Petitioner : Mr. S.D.Ramalingam

For Respondents : Mr.T.C.Gopalakrishnan

O R D E R

The relief sought for in this writ petition is for a direction to direct the respondents to re-measure the building bearing Old Door No.2, New No.124, Nyniappa Naicken Street, Chennai 600 003, by the corporation Engineers in the presence of the petitioner and the HR & CE Department Engineers to ascertain the actual extent of the property for the purpose of assessment of Corporation tax by the 1st respondent.

2. Based on the representation made by the learned counsel for the petitioner, the Corporation officials have erroneously measured the property belongs to the writ petitioner / Temple, this Court passed an interim order on 12.09.2018, directing the respondent Corporation to re-measure the property and accordingly, submit an assessment order.

3. Pursuant to the interim order passed by this Court, the officials of the respondent Corporation measured the entire property belongs to the writ petitioner and prepared the property tax calculation sheet and now presented before this Court. Accordingly, the annual value of the property was assessed to Rs.2,99,590/-. Thus, half year tax is calculated as Rs.37,149/-.

4. The learned counsel appearing for the petitioner states that the petitioner Temple had already paid the arrears of property tax amount to the Corporation officials, over and above the assessment made now by the officials.

5. This being the factum of the case, the respondents are directed to adjust the excess payment towards the future property tax in respect of the petitioner's premises. This apart, the respondents are directed to furnish the break up details in respect of the advance amount of property tax available with the Corporation, enabling the writ petitioner Temple to follow the matter in respect of the adjustments to be made towards the future payment of property tax.

6. In view of these facts, no further adjudication is required in this writ petition and accordingly, the respective parties have to follow the payment of property tax and the adjustment towards the future payment as stated above.

S.M.SUBRAMANIAM, J.
sk/kmm
7. Accordingly, the writ petition stands disposed of. No costs. Consequently connected miscellaneous petition is closed.

17.09.2018
Index : Yes
Internet : Yes
Speaking Order

sk/kmm

To
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Ribbon Buildings, Park Town,
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