

In the High Court of Judicature at Madras

Dated : 07.2.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.2320 of 2018 & WMP.No.2837 of 2018

Mrs.S.Chanchal Bai

...Petitioner

Vs

1.The Corporation of Chennai, rep.
by its Commissioner, Ripon
Building, Chennai-3.

2.The Assistant Revenue Officer,
Corporation of Chennai, Revenue
Department, Zone V, No.61,
Basin Bridge Road, Chennai-1.

3.The Zonal Officer, Zone 5,
Corporation of Chennai, No.62,
Basin Bridge Road, Chennai-21.

...Respondents

PETITION under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus to
call for the records of the second respondent in G.C.C.
R.D.Property Tax Notice for current demand and arrears demand
posted on 20.11.2017 issued in lieu of revised assessment notice
No.7/15-16/8943 dated 2011.2017 for property tax A/c.No.05/054/
01364/000, quash the same and consequently direct the second
respondent to consider the petitioner's objection dated
12.3.2016.

For Petitioner : Mr.R.Ganesh Kumar
For Respondents : Mrs.Karthika Ashok

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ORDER

Mrs.Karthika Ashok, learned Standing Counsel accepts notice
for the respondents. Heard both. By consent, the writ petition
itself is taken up for final disposal.

2. The petitioner is a co-owner of the property comprised
in door No.100 (460), Mint Street, Near Ramar Koil, Chennai-79.

She is aggrieved by the action initiated by the second respondent in revising the property tax with retrospective effect from II/2009-10. On receipt of the notice in Form 7 dated 20.11.2017, the petitioner submitted her objections stating that the increase is arbitrary, that the constructed area mentioned in the notice is incorrect and that the nature of usage is also incorrect.

3. Though such an objection has been given as provided in Form 7 notice, the respondent Corporation did not consider the same, but straight away proceeded to increase the property tax. It appears that distraint proceedings are being contemplated to be initiated. At this juncture, the petitioner is before this Court.

4. Considering the fact that no proper procedure was followed prior to revision of property tax and without considering the objections dated 12.3.2016, since the second respondent attempted to proceed further with the matter, the action of the second respondent, to that extent, calls for interference.

5. Accordingly, the writ petition is allowed, the impugned notice dated 20.11.2017 for current demand and arrears is set aside and the second respondent is directed to consider the petitioner's objections dated 12.3.2016, re-inspect the property in the presence of the petitioner, record proper measurements and consider the type of occupancy and usage. After recording the measurements and getting the inspection report, a copy of the same shall be furnished to the petitioner along with the pre-revision notice. The petitioner shall be granted sufficient time to file their objections to the pre-revision notice and on receipt of the objections, the second respondent is directed to consider the same in a proper manner and pass final assessment order on merits and in accordance with law.

6. It appears that the officials of the respondent Corporation exerted pressure on the petitioner and obtained two cheques one for a sum of Rs.1 lakh and another for a sum of Rs.1,50,061/- dated 28.3.2016 and 18.11.2016 respectively without making any proper assessment of the petitioner's building. Therefore, this payment shall be retained in a suspense account and shall abide by the assessment order in terms of the above direction. It is made clear that there shall not be any threat or coercion against the petitioner or the property in question owned by her.

Sd/-

Assistant Registrar (CS III)

//True copy//

Sub Assistant Registrar

RS

To

1.The Commissioner, Corporation of Chennai, Ripon Building,
Chennai-3.

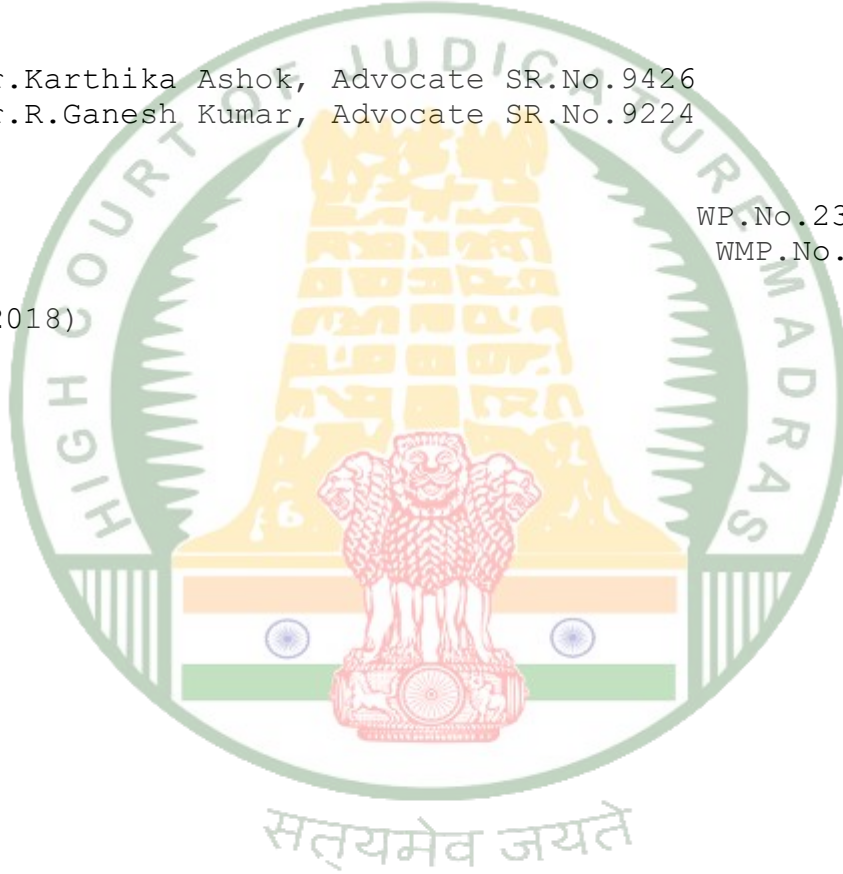
2.The Assistant Revenue Officer, Corporation of Chennai, Revenue
Department, Zone V, No.61, Basin Bridge Road, Chennai-1.

3.The Zonal Officer, Zone 5, Corporation of Chennai, No.62,
Basin Bridge
Road, Chennai-21.

+1cc to Mr.Karthika Ashok, Advocate SR.No.9426
+1cc to Mr.R.Ganesh Kumar, Advocate SR.No.9224

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GN(21/02/2018)



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