

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 23.01.2018
CORAM
THE HONOURABLE MR.JUSTICE K.KALYANASUNDARAM

W.P.No.16580 of 2014
and M.P.Nos.1 & 2 of 2014

E.Kumar

...Petitioner

Versus

1. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai-600 003.
2. The Zonal Officer cum District Revenue Officer-4,
Corporation of Chennai,
Zone New IV, Old No.1,
266, T.H. Road,
Old Washermenpet,
Chennai-600 021.
3. The Zonal Executive Revenue Officer,
Corporation of Chennai,
Zone New IV, Old No.1,
266, T.H. Road,
Old Washermenpet,
Chennai-600 021.
4. The Assistant Commissioner,
Corporation of Chennai,
Zone New IV, Old No.1,
266, T.H. Road,
Old Washermenpet,
Chennai-600 021.
5. The Assistant Revenue Officer,
Corporation of Chennai,
Zone New IV, Old No.1,
266, T.H. Road,
Old Washermenpet,
Chennai-600 021.

... Respondents

Prayers: The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus calling for the records of the fifth respondent impugned order No.k/m/4 t/J/f/vz;/076/2014 dated 28.01.2014 and quash the same consequently direct the first, second and fifth respondents to calculate the property tax from the year 2010-2011 on the residential basis for petitioner's house

situated at New Door No.41/1, Old Door No.14/1, Arani Gangaian Street, Old Washermenpet, Chennai-600 021.

For Petitioner : M/s.M.Saravanakumar

For Respondents : Mr.T.C.Gopalakrishnan
Standing Counsel

O R D E R

The petitioner has come up with the Writ Petition for issuance of a Writ Certiorarified of Mandamus to quash the order of the fifth respondent dated 28.01.2014, in reference No.k/m/4 t/J/f/vz;/076/2014 and consequently to direct the first, second and fifth respondents to calculate the property tax from the year 2010-2011 on the residential basis for petitioner's house.

2. The case of the petitioner is that in the year 2010, he applied for building permission and constructed a house to an extent of 939 Sq.ft., and the property was assessed and he has been paid tax regularly.

3. Grievance of the petitioner is that the entire building is used only for residential purpose and the fifth respondent has demanded property tax from the year 2008-2009 on the assumption that the building is used for commercial purpose. Hence, the petitioner is before this Court by filing the present writ petition.

4. Heard Mr.M.Saravanakumar, learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, learned standing counsel for the respondents.

5. It is the case of the respondents that the assessment order was passed on 15.06.2013, giving time to the petitioner to make any objection. However, if the petitioner is aggrieved over the assessment order, he is having an alternate remedy of filing an appeal/objection and without exhausting the same, the present writ petition has been filed and hence, it is not maintainable.

6. The learned standing counsel for the respondents further submitted that if the petitioner files an appeal to the respondent within a period of two weeks, the same will be considered in accordance with law, without insisting on limitation.

7. In the light of the above submission, the petitioner is directed to file an appeal before the first respondent within a period of two weeks from the date of receipt of a copy of this order. On such complaine, the first respondent shall consider and pass orders on merits and in

accordance with law. Till then, the order impugned shall be kept in abeyance. If the petitioner fails to comply the direction, the respondent is at liberty to recover the property tax as per the impugned order.

8. With the above direction this writ petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

rpl

Sd/-

Assistant Registrar

/TRUE COPY/

Sub-Assistant Registrar

To

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+1CC to M/s.M.Saravanakumar Advocate SR.NO.4890
+1CC to Mr.T.C.Gopalakrishnan Advocate SR.NO.4944

W.P.No.16580 of 2014

MP[CO]
MK:20/02/2018



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