IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 07-09-2018

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.3867 of 2010
And
M.P.No.1 of 2010

Zulaika Bai .. Petitioner

Vs.

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

2. The Assistant Revenue Officer,
   Zone-II, Corporation of Chennai,
   No.105, Basin Bridge Road,
   Chennai-600 079. .. Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned final warrant notice dated 3.2.2010 issued by the second respondent herein in respect of the petitioner's building in No.75, St. Xavier Street, Chennai-600 001, quash the impugned final warrant and consequently direct the respondents herein to issue Demand Notice for assessment of property tax in respect of the aforesaid building of the petitioner herein.

For Petitioner : Mr.R.Balakrishnan

For Respondents : Mr.T.C.Gopalakrishnan

O R D E R

The demand notice issued by the second respondent in respect of arrears of property tax due to the writ petitioner in proceedings dated 3.2.2010, is under challenge in this writ petition.

2. The writ petitioner states that the property situate in No.75, St. Xavier Street, Chennai-1, belonged to her late deceased husband Shri Abdul Latif Sait, who died on 8.2.1980. Accordingly, the writ petitioner is in possession of the said property and collecting the rents from the property and paying the Corporation Property Tax and other statutory charges.

3. The grievance of the writ petitioner is that the enhanced revised property tax assessed by the respondent-Corporation is erroneous and therefore, the demand notice is liable to be scrapped. It is contended by the learned counsel for the writ petitioner that the respondents have erred in arbitrarily fixing the property tax and without issuing any notice and providing opportunity to the writ petitioner to submit their objections in respect of the assessment of enhanced tax.

4. At the outset, the learned counsel for the writ petitioner states that no opportunity was given to the writ petitioner before imposing the enhanced property tax in respect of the premises belongs to the writ petitioner.

5. The learned counsel, appearing on behalf of the respondents, states that the property tax arrears, as of now, in respect of the writ petitioner's property is Rs.20,232/-. It is an admitted fact that the writ petitioner is in possession of the said property and collecting the rent from and out of the property.

6. This being the factum of the case, the writ petitioner cannot now say that the enhancement of property tax made long back during the year 1998-1999 will not affect her right in respect of fixation of property tax.

7. This Court is of an opinion that the value of the property in respect of the writ petitioner's property had gone high and the property is situated in Parris, Chennai. Therefore, the enhancement made in the year 1998-1999, cannot be now questioned nor adjudicated. Now about 18 years have lapsed and the property value also increased to such an extent.

8. This being the factum of the case, there is no reason for the writ petitioner to dispute such enhancement made in the year 1998-1999. It is informed by the authorities concerned that after the year 1998-1999, no enhancement of property tax was made in respect of the premises of the writ petitioner. Thus, the writ petitioner is liable to pay the property tax arrears of Rs.20,232/- without any further delay.

9. In this view of the matter, the grounds raised in

the writ petition deserves no further consideration in view of the fact that the assessment of property tax was made in the year 1998-1999 and the value of the property had gone high and further 18 years have already lapsed. Thus, the writ petitioner is directed to pay the arrears of property tax for a sum of Rs.20,232/-, within a period of two weeks from the date of receipt of a copy of this order, failing which the respondent-Corporation is directed to initiate all further actions in the manner known to law, within a period of four weeks thereafter.

10. With these directions, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Deputy Registrar

// True Copy//

Sub Assistant Registrar

Svn

To

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

2. The Assistant Revenue Officer,
   Zone-II, Corporation of Chennai,
   No.105, Basin Bridge Road,
   Chennai-600 079.

+1cc to Mr.T.C,Gopalakrishnan, Advocate SR.No.62347

WP 3867 of 2010

RMP(25/09/2018)