In the High Court of Judicature at Madras

Dated : 07.2.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.2463 of 2018 & WMP.No.3001 of 2018

Mr.K.S.D.J.Raja Singh ...Petitioner

Vs

1.The Commissioner, Greater Chennai Corporation, Chennai-3.

2.The Zonal Officer, Revenue Department, Zone-7, Greater Chennai Corporation, Chennai. ...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 on the files of the 2nd respondent in property tax No.07-090-00156-000 in M.7.V.D.Na.Ka.No.R/2/2136/2017 dated 11.8.2017, quash the same being illegal, invalid, without jurisdiction and violative of the principles of natural justice and direct the 1st respondent to consider the petitioner's representation dated 17.12.2017 to revise the assessment.

For Petitioner : Mr.D.Vijayakumar

For Respondents : Mrs.Karthika Ashok

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 aggrieved by the revision of property tax for the building owned by him with retrospective effect by revising the property tax from Rs.36,341/- per half year to Rs.93,045/- per half year.

3. It appears that measurements in respect of the property

in question were taken in the presence of the petitioner and the objections were also recorded on 24.3.2017. This could be seen from the copy of the assessment file produced by the learned Standing Counsel for the respondents. The petitioner, in his objections dated 24.3.2017, specifically stated that the property falls within the jurisdiction of Chennai-600101 and that it has been wrongly stated that the property is in Chennai-600040.

4. From the records produced before this Court, this Court finds that there has been a proper inspection of the property. But, the only issue involved is with regard to the pin code of the area, in which, the property is situated and it has been stated as Chennai-600040.

5. Therefore, the petitioner would contend that rates applicable to Chennai-600040 have been taken for the purpose of revising the property tax.

6. It is not clear as to whether the rates applicable to Chennai-600040 or Chennai-600101 have been adopted. The first respondent appears to have noted the mistake and amended the Demand Collection Balance (DCB) on 10.8.2017, which shows that the petitioner's property is situated in Chennai-600101. If such amendment has been carried out, then Form 10 notice showing the property to be in Chennai-600040 is incorrect.

7. For the above reasons, the writ petition is partly allowed, the impugned notice, the notice in Form No.10 dated 09.8.2017 and the notice in Form No.7 dated 07.3.2017 are set aside and the second respondent is directed to issue a fresh Form 7 notice mentioning the property to fall within the jurisdiction of Chennai-600101 and grant 15 days time to the petitioner to file their objections and after considering the objections, the second respondent shall redo the assessment in accordance with law. No costs. Consequently, the connected WMP is closed.

Sd/-
Assistant Registrar(CS III)

//True copy//

Sub Assistant Registrar

To

1.The Commissioner,
Greater Chennai Corporation, Chennai-3.

2.The Zonal Officer,
Revenue Department,
Zone-7, Greater Chennai
Corporation, Chennai.

+1cc to Mr.Karthika Ashok, Advocate SR.No.9428
+1cc to Mr.D.Vijaya Kumar, Advocate SR.No.9368

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GN(21/02/2018)