

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.09.2018

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.5169 of 2011
and M.P.No.1 of 2011

D.V.Balasubramaniam

... Petitioner

Vs.

1. The Commissioner,
Corporation of Chennai,
Ripon Building,
Chennai - 600 003.
2. The Revenue Officer,
Revenue Department,
Corporation of Chennai,
Chennai - 600 003.
3. The Zonal Officer-II,
Revenue Section,
Corporation of Chennai,
47, Basin Bridge Road,
Moolakothalam,
Chennai - 600 079.
4. The Presiding Officer,
Taxation Appellate Tribunal,
Corporation of Chennai,
Chennai - 600 003.

... Respondents

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India for the issuance of Writ of Mandamus, directing the 4th respondent herein to take to the petitioner's appeal against the levy of enhanced property tax in respect of house property bearing door No.135/2, Anna Pillai Street, George Town, Chennai - 600 079, Zone No.2, Ward No.030, Bill No.1120, Sub No.000002, on the file of the tribunal and to defer enhanced levy of property tax from the petitioner in respect of his house property pursuant to final warrant notice in Se.Maa.Va.Tu.Special/2008 dated 19.06.2008 to 2nd respondent.

For Petitioner : Mr.R.Thamarai Selvan
For 1st to 3rd Respondents : Mr.B.B.Senthil Kumar
For 4th Respondent : Tribunal

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O R D E R

The relief sought for in this Writ Petition is for a direction to direct the 4th respondent to defer the enhanced levy of property tax in respect of the petitioner's house property in door No.135/2, Anna Pillai Street, George Town, Chennai - 600 079, Zone No.2, Ward No.030, Bill No.1120, Sub No.000002, on the file of the Tribunal pursuant to final warrant notice in Se.Maa.Va.Tu.Special/2008 dated 19.06.2008 to 2nd respondent.

2. The learned counsel appearing for the writ petitioner states that the writ petitioner is the absolute owner of the house described above. Certain portions of the house property have been leased out to tenants. The property tax in respect of the petitioner's premises was assessed by the Corporation of Chennai and the property tax was enhanced in the year 1999.

3. The grievance of the writ petitioner is that no notice or opportunity was given before enhancing the property tax in respect of the premises belongs to the writ petitioner. Thus, the demand made is improper and liable to be scraped.

4. It is contended by the petitioner that the property tax was enhanced seven times that of the original assessment and therefore, the writ petitioner is constrained to move the present Writ Petition. The writ petitioner has also preferred an appeal in this regard before the competent authority.

5. This Court is of the opinion that admittedly, enhancement of the property tax was done by the Corporation of Chennai, in the year 1999 in respect of the property belonging to the writ petitioner situated in George Town, Chennai. The value of the property is enhanced exorbitantly and now, after a lapse of about 18 years, the enhancement made in the year 1999 deserves no further consideration. However, the writ petitioner is at liberty to pursue the appeal preferred by him before the competent authorities.

6. In this view of the matter, the writ petitioner is liable to pay arrears of property tax amount of Rs.4,82,473/-

without any further delay.

7. Accordingly, the following orders are passed:-

(1) The claim of the writ petitioner with reference to the prayer sought for in the present Writ Petition stands rejected.

(2) The writ petitioner is directed to pay arrears of property tax dues of Rs.4,82,473/- (Ruppes Four lakh eighty two thousand four hundred and seventy three only) within a period of four (4) weeks from the date of receipt of a copy of this order.

(3) In the event of failure on the part of the writ petitioner in paying the property tax dues within the time stipulated above, the Corporation of Chennai, is directed to initiate all further action by following the procedures contemplated under law within a period of four(4) weeks thereafter.

8. With the above directions, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner,
Corporation of Chennai,
Ripon Building,
Chennai - 600 003.

2. The Revenue Officer,
Revenue Department,
Corporation of Chennai,
Chennai - 600 003.

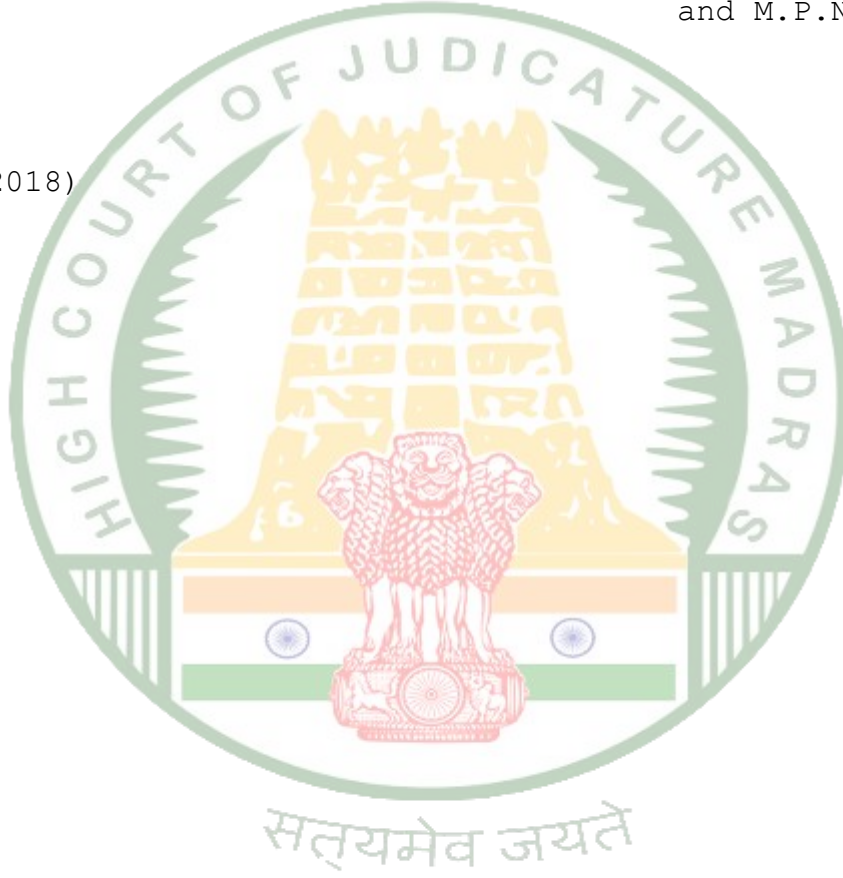
3. The Zonal Officer-II,
Revenue Section,
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47, Basin Bridge Road,
Moolakothalam,
Chennai - 600 079.

4. The Presiding Officer,
Taxation Appellate Tribunal,
Corporation of Chennai,
Chennai - 600 003.

+lcc to Mr. R/Thamaraiselvan, Advocate, S.R.No. 62298

W.P.No.5169 of 2011
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GN(24/09/2018)



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