

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.11.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

Writ Petition No.15148 of 2018

and

W.M.P.No.17961 of 2018

R.Bhuvaneswari

... Petitioner

vs.

1. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai.

2. The Assistant Revenue Officer,
Zone-IX,
Corporation of Chennai,
No.1, Lake Area, 4th Cross Street,
Nungambakkam,
Chennai - 34.

Respondents

...

Writ Petition filed under Article 226 of the Constitution of India to issue a Certiorarified Mandamus to call for the records of the 2nd respondent in his notice in மது9/வ.து.ந.க.எண்.ஆர்-1- DN-117/498/2018 dated 1.6.2018 and quash the same and thereby forbear the respondents from enforcing payment against the petitioner pursuant to the above impugned proceedings.

For Petitioner : Mr.N.Suresh

For Respondents : Mrs.Karthika Ashok,
Standing Counsel

O R D E R

The petitioner is aggrieved against the demand notice dated 01.06.2018, wherein and whereby, the petitioner was called upon to pay a sum of Rs.4,53,846/- towards arrears of property tax payable in respect of the petitioner's property situated at No.29(12), Dr.Giriappa Road, Teynampet, Chennai-600 017.

2. Heard both sides.

3. The grievance of the petitioner before this Court is that the impugned proceedings was issued without taking into consideration of the amounts already paid by the petitioner for all the earlier years, however, by showing wrong bill number as 0641 instead of 0614. It is the contention of the petitioner that those payments made by the petitioner by showing wrong bill number are in respect of the very same property and therefore, the present demand is made without giving credit to the payments already made.

4. The respondents filed counter affidavit. It is stated therein that a revised tax has been levied on the petitioner and that the alleged payment of property tax under different bill had been rectified in the correct bill No.614 and the payments made by the petitioner had been credited. By stating so, the respondents further contended that still the petitioner is liable to pay arrears of Rs.2,81,784/- which stands due from second half year of 2009-10.

5. It is seen that the petitioner had made some payments of property tax in the past and such payments were received however, by showing some wrong bill number as 0641. Now, the respondents have admitted before this Court in the counter affidavit that the said payments made under wrong bill number has been rectified and given credit to. Even thereafter, it is claimed by the respondents that the petitioner is liable to pay a sum of Rs.2,81,784/- as arrears. If that is the case of the respondents, then it is for them to give a fresh working sheet on the petitioner as to how such amount has arrived at by them. In any event, as the impugned demand is made for a sum of Rs.4,53,846/- and it is admitted by the respondents that the said sum is not correct and the actual sum payable by the petitioner is Rs.2,81,784/-, this Court is of the view that the matter needs to be remitted back to the second respondent for passing fresh order after hearing the petitioner.

6. Accordingly, the Writ Petition is allowed, the impugned demand order is set aside and the matter is remitted back to the second respondent for passing fresh order after hearing the petitioner. It is open to the petitioner to place all the materials in support of her contention before the second respondent. A fresh order shall be passed by the second respondent within a period of four weeks from the date of receipt of a copy of this order. The second respondent shall

inform the petitioner in writing, the date of personal hearing to the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vsi

To

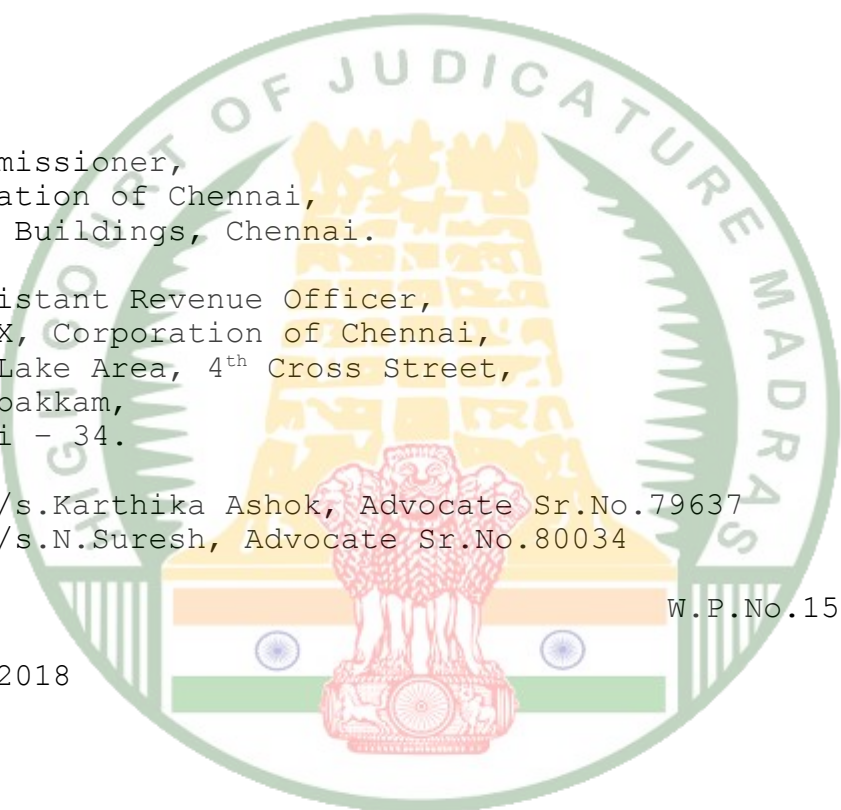
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+1 cc to M/s.Karthika Ashok, Advocate Sr.No.79637

+1 cc to M/s.N.Suresh, Advocate Sr.No.80034

W.P.No.15148 of 2018

VD(CO)
CSL/12.12.2018



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