IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.11.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.16711 of 2018
and
WMP.Nos.19901 & 19902 of 2018

Mrs.Alagammai ..Petitioner

Vs

1. The Commissioner
   Corporation of Chennai
   Ripon Buildings
   No.1131, EVR Periya Salai, Park Town
   Chennai-600 003.

2. The Zonal officer
   Zone-VII (Ambattur)
   Corporation of Chennai
   Ambattur, Chennai-600 053. ..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to enhancement of property tax for my property bearing Assessment No.07-080-02975-000 through issuance of impugned order i.e. Notice No.7, revised assessment dated 15.07.2017 bearing Notice No.7/17-18/27623 and Order No.M/07/080/17-18/2504 issued by the first respondent and to quash the said enhancement of property tax and further direct the respondents to correct the records available online pertaining to quashing of enhancement of property tax in Assessment No.07-080-02975-000.

* Prayer amended as per order dated 16.11.2018 made in WMP.No.31197 of 2018 in WP.No.16711 of 2018

For Petitioner : Mr.B.Deepak Narayanan
For Respondents: Mr.T.C.Gopalakrishnan
standing counsel

O R D E R

This writ petition is filed seeking for issuance of a certiorarified mandamus, to call for the records pertaining to enhancement of property tax for my property bearing Assessment No.07-080-02975-000 through issuance of impugned order i.e. Notice No.7, revised assessment dated 15.07.2017 bearing Notice No.7/17-18/27623 and Order No.M/07/080/17-18/2504 issued by the first respondent and to quash the said enhancement of property tax and further direct the respondents to correct the records available online pertaining to quashing of enhancement of property tax in Assessment No.07-080-02975-000.

2. Heard both sides.

3. The grievance of the petitioner is that the respondent-Corporation is not entitled to revise the property tax from Rs.450/- to Rs.4,940/-, without there being any general revision of property tax in the said area.

4. The learned counsel for the petitioner in support of his contention sought to rely on a decision reported in 2017 (4) TLNJ 417 (Civil) WP.No.29357 of 2017 [Hariharasubramanian.G Vs. The Assistant Revenue Officer, Zone VII (Ambattur), Corporation of Chennai, Ambattur and another].

5. On the other hand, the learned standing counsel for the respondent-Corporation submitted that since Form-7 is only a provisional notice, the petitioner is entitled to give her objections as against the revision and if any objections is filed, the same will be considered and appropriate orders will be passed on merits thereafter.

6. There is no dispute to the fact that the petitioner's property was assessed to property tax and she was paying Rs.450/- half yearly for several years. Now, the respondent-Corporation sought to revise the tax, by increasing the same to Rs.4,940/-, for which, they have issued provisional assessment notice Form-7 dated 15.07.2017. Needless to say that the petitioner is entitled to give her objections to the enhancement, by raising all the points as has been raised in this writ petition. As the final order of assessment is yet to be passed, this Court is not expressing any view on the merits and contentions raised by both parties. Even the decision relied on by the learned counsel for the petitioner is the one made in a writ petition challenging the final assessment order. Therefore, I am of the view that the present challenge is totally pre-mature, as the petitioner is having remedy by way of filing objections before the concerned authority as against Form-7 proposal.

7. Accordingly, this writ petition is disposed of, without expressing any view on the merits of the matter, however, by granting liberty to the petitioner to file her objections to Form-7 notice before the competent authority, within a period of two weeks from the date of receipt of a copy of this order. On

receipt of such objections, the competent authority shall consider the same and pass appropriate orders on merits and in accordance with law, within a period of four weeks thereafter. Till an order is passed, no coercive steps shall be taken against the petitioner. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner
   Corporation of Chennai
   Ripon Buildings
   No.1131, EVR Periya Salai, Park Town
   Chennai-600 003.

2. The Zonal officer
   Zone-VII (Ambattur)
   Corporation of Chennai
   Ambattur, Chennai-600 053.

+1cc to Mr.T.C.Gopalakrishnan, Advocate, S.R.No.78263
+1cc to Mr.Deepak Narayan, Advocate, S.R.No. 78358

W.P.No.16711 of 2018

CP(CO)
GN(04/12/2018)