IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.09.2018

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

W.P.No.2281 of 2010
and
M.P.No.2 of 2010

Sri.Md Shoukath ... Petitioner

Vs

1.The Commissioner
Corporation of Chennai
Rippon Building, Chennai-3.

2.The Assistant Revenue Officer
Corporation of Chennai
Ribbon Building, Chennai -3. ... Respondents

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying to issue a Writ of Certiorarified, to call for the record pertaining to the demand of property tax in respect of the property bearing Door No.55A, Spur Tank Road, Chennai 600 031, issued by the second respondent in Sa.Ma.A.Va.Thu/Special/200-0 and to quash the notice dated 09.125.2009 (served on 01.02.2010) made therein.

For Petitioner : Mr. V.Shanmugham

For Respondents : Mr.T.C.Gopalakrishnan

O R D E R

The relief sought for in this writ petition is to call for the records pertaining to the demand of property tax in respect of the property bearing Door.No.55A, Spur Tank Road, Chennai-31, issued by the second respondent in proceedings No.Sa.Ma.A.Va.Thu/ Special/200-0 dated 09.12.2009.

2. The learned counsel appearing for the writ petitioner states that on 01.02.2010, a representative of the second respondent had served a notice addressed to the deceased brother of the writ petitioner calling upon him to remit a sum of Rs.1,12,693/- being the arrears of property tax payable for the period from January- 1993-94 to February-2009-10. However, it is stated that the original tax was fixed at Rs.1854/- and the same has been enhanced to Rs.4013/-. Thus, the enhancement of the property tax fixed by the respondent is erroneous.

3. The petitioner states that the enhancement of property tax is time barred and the authorities have no authority to issue the demand notice without finalizing the assessment of property tax. This apart, the impugned notice has been issued against the brother of the writ petitioner, who expired. Thus, on that ground also the demand is invalid.

4. The learned counsel for the respondent/Chennai Corporation states that the property tax arrears in respect of the writ petitioner's property as of now is Rs.2,06,000/-. Thus, the writ petitioner is liable to pay the property tax without any further delay.

5. This Court is of the opinion that the original assessment of property tax fixed in respect of the petitioner's premises was Rs.1,854. The revised property tax was fixed as Rs.4013/- from the year 1999 onwards. Now, after a lapse of 18 years, the petitioner cannot question that the enhancement made in the year 1999 was erroneous. This apart, there was no enhancement of property tax for the past about 18 years and therefore, there is no justifiable reason for interfering with the enhancement of property tax done by the respondent Corporation 18 years back.

6. In this view of the matter, this Court is of the opinion that the grounds raised in this regard deserve no further consideration. This Court is of the opinion that, it is the duty mandatory on the part of the every citizen to ensure that the property tax and statutory charges are paid to the State without any delay. When the citizens are utilizing the infrastructures, Road and water etc., they cannot evade the payment of property tax and other taxes levied by the State for developmental activities in the interest of public at large. When the writ petitioner is also using all common infrastructure facilities provided by the State then non-payment of property tax will amount to infringement of the rights of all other citizens residing within the jurisdiction of Chennai Corporation. The petitioner has no authority to infringe upon the rights of other citizens. The petitioner cannot enjoy the infrastructures and other facilities at the cost of other citizens of Chennai City.

7. It is the duty mandatory on the part of all the citizens to ensure that the property tax and other charges are paid promptly, so as to provide all better facilities by the Corporation to the citizens residing within the jurisdiction of Chennai Corporation. Thus, non-payment of property tax is to be viewed seriously. Non payment of tax by few citizens affects the Constitutional rights of all other citizens residing in the locality. Thus, no leniency or misplaced sympathy can be shown in respect of payment of property tax to Chennai Corporation by the owners and occupiers of the properties within the jurisdiction of Chennai Corporation.

8. The Authorities Competent in this regard are bound to be vigilant and initiate appropriate action in respect of non-payment of tax and other charges to the Chennai Corporation. The laxity on the part of the officials are also to be viewed seriously. When the officials working in the Chennai Corporation are receiving salary from and out of the funds collected by way tax, they are duty bound to act, in the interest of public and in the interest of the Chennai Corporation. In the event of negligence or dereliction on duty even in order to collect the property tax promptly from the owners and occupiers of the properties, the Commissioner of Chennai Corporation is bound to initiate all further actions including Disciplinary Proceedings against the said Officials. Thus, it is made clear that the officials are also duty bound to collect all the charges due to the Chennai Corporation and in the event of non-payment by the citizens, prompt action must be initiated by invoking the provisions of law.

9. This being the principles to be followed, this Court is of the opinion that the writ petitioner has not made out any acceptable legal grounds to consider the present Writ Petition.

10. Accordingly, the following orders are passed:-

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

(ii) The writ petitioner is directed to pay arrears of property tax of Rs.2,06,000/- (Rupees Two Lakhs Six Thousand Only) within a period of four (2) weeks from the date of receipt of a copy of this order.

(iii) In the event of failure on the part of the writ petitioner in paying the arrears of property tax within the time limit 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.

11. 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 V)

//True Copy//

Sub Assistant Registrar

dna/asi

To

1.The Commissioner
Corporation of Chennai
Ribbon Building, Chennai-3.

2.The Assistant Revenue Officer
Corporation of Chennai
Ribbon Building, Chennai -3.

+1cc to Mr.V.Shanmugham, Advocate, S.R.No.62088
+1cc to Mr.T.G.Gopalakrishnan, Advocate, S.R.No.62343

W.P.No.2281 of 2010
and
M.P.No.2 of 2010

RSV(CO)

rrs 22/10/2018