IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 10-09-2018

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.8218 of 2015
And
M.P.No.1 of 2015

R.Srinivas .. Petitioner

Vs.

1.The Corporation of Chennai,
Represented by its Commissioner,
Ripon Buildings,
Chennai-600 003.

2.The Assistant Revenue Officer,
Corporation of Chennai,
Zonal Office-9,
IV Street Lake Area,
Nungambakkam,
Chennai-600 34. .. Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the respondent No.2 in connection with proceedings in Z.O.IX.R.D.C.No.R2/1713/2012 dated 21.2.2015 and quash the same.

For Petitioner : Mr.G.Vijayakumar

For Respondents : Mr.B.B.Senthilkumar

O R D E R

The arrears of property tax demand issued by the second respondent in proceedings dated 21.2.2015, is under challenge in this writ petition.

2. The learned counsel, appearing on behalf of the writ petitioner, mainly contended that the revised property tax assessment had been made without following the procedures contemplated. Even the order in relation to the revised assessment of property tax has not been received by the writ petitioner. Thus, the reassessment and enhancement of property tax is contrary to the procedures contemplated under the Statutes.

3. The learned counsel for the writ petitioner is not disputing the measurement of the building belongs to the writ petitioner. The learned counsel for the writ petitioner is not disputing the liability to pay the property tax to the Corporation of Chennai. However, learned counsel for the writ petitioner disputes that the enhancement of property tax has not been made available to the writ petitioner and the method of assessment made in this regard by the officials of the Chennnai Corporation was not in accord with law.

4. The learned counsel, appearing on behalf of the respondents, opposed the said contention of the learned counsel for the writ petitioner, by stating that the officials of Chennai Corporation have reassessed the property tax and issued the proceedings to the writ petitioner. However, the writ petitioner has not paid the property tax arrears within the time stipulated. As of now, the writ petitioner is liable to pay the total arrears of property tax to the tune of Rs.85,810/-. The said amount is calculated based on the enhanced property tax.

5. This Court is of an opinion that the dispute now remain in narrow campus. The grievance of the writ petitioner is that the procedures were not followed, while effecting reassessment and enhancement of property tax. However, the liability to pay the property tax has not been denied.

6. As per the respondents, they have done reassessment and issued a copy of the order to the writ petitioner. However, this Court is of an opinion that in respect of the grievance, yet another reassessment shall be made by the respondents and refix the enhanced property tax as per the procedures contemplated and furnish the copy of the reassessment order to the writ petitioner. However, the same will not preclude the writ petitioner from clearing the arrears of property tax now fixed by the respondents. In case, the reassessed amount exceeds the present arrears, then the writ petitioner has to pay the balance arrears and if the amount to be deposited by the writ petitioner become excess, then the same shall be adjusted towards the future tax to be paid by the writ petitioner.

7. This being the principles to be followed, the following orders are passed:-

(i) The relief, as such, sought for in this writ petition stands rejected;

(ii) The writ petitioner is directed to pay the property tax arrears amount of Rs.85,810/-, within a period of four weeks from the date of receipt of a copy of this order;

(iii) On receipt of the amount, stated above, the respondents are directed to inspect the premises and take measurement in the presence of the writ petitioner or an authorised representative and accordingly, prepare the reassessment order and serve the copy of the same to the writ petitioner and thereafter effect adjustments, if necessary, in accordance with the procedures contemplated;

(iv) In the event of failure on the part of the writ petitioner in depositing the arrears of property tax amount of Rs.85,810/-, within the time stipulated above, then the respondents are directed to initiate all appropriate actions by following the procedures contemplated under law.

8. With the above directions, the writ petition stands disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Co)

//True Copy//

Sub Assistant Registrar

Svn

To

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

2.The Assistant Revenue Officer,
Corporation of Chennai,
Zonal Office-9,
IV Street Lake Area,
Nungambakkam,
Chennai-600 34.

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ASK(28/09/2018)