IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.09.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.19059 of 2018
and
W.M.P.No.22446 of 2018

Rakki Cinemas
rep by Prop.Dr.S.Hari Govind,
Son of p.Sundararajan,
No.1, Redhills Road,
Ambattur,
Chennai-600 053 ... Petitioner

vs.

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

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

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for records pertaining to the impugned order namely Notice No.6, New Assessment dated 6.6.2018 for assessment No.07-081-11686-000 bearing Notice No.6/18-19/177508 and Order No.N/07/081/18-19/89621 issued by the first respondent and to quash the said impugned order.

For Petitioner : Mr.B.Deepak Narayanan

For Respondents : Mr.T.C.Gopalakrishnan,
Standing Counsel.

O R D E R

The petitioner is aggrieved against the proceedings of the first respondent dated 06.06.2018 which is nothing but a new assessment order issued in the form of Notice No.6.

2. Heard the learned counsel for the petitioner and the learned Standing counsel appearing for the respondents.

3. Though both sides have vehemently contended before this Court for and against the impugned proceedings by elaborately making their submissions and inviting various decisions for the consideration of this Court, I am convinced to interfere with the impugned proceedings and remit the matter back to the first respondent for fresh consideration only on the following reasons.

4. Admittedly, the property owned by the petitioner was assessed by way of three individual assessments in the name of Cini Rakki, Mini Rakki and Lakshmi Rakki. There is no dispute to the fact that based on such individual assessment, the petitioner was paying the tax. It is also not in dispute that the present impugned proceedings is not issued, as if for collecting arrears of tax, if any. On the other hand, admittedly, the impugned proceedings is a new assessment thereby clubbing all the three individual assessment into one.

5. The grievance of the petitioner before this Court is that there is no requirement to club all the three assessments together and make it as a single assessment, as the petitioner is continuously paying the relevant tax for those individual assessments all these years.

6. On the other hand, it is contended by the learned counsel for the petitioner that for the administrative convenience, it is open to the first respondent to club all the assessments and make it as a single assessment. Yet another factor pointed out by the learned counsel for the petitioner is that the first respondent, apart from clubbing all the three assessments together has also enhanced the property tax without any notice to the petitioner. Therefore, it is evident that clubbing of all the three assessments and the enhancement of property tax seems to have been done without issuing any notice to the petitioner.

7. Whether the first respondent is entitled to club all the three assessments and also enhance the property tax is purely a question that can be agitated by the petitioner as and when any notice is issued on them. Therefore, this Court, at this stage, is not expressing any view on the said question. As this Court is convinced to set aside the impugned proceedings only on the reason that the same was issued without notice to the petitioner , this Writ Petition is allowed and the impugned proceedings is set aside. Consequently, the matter is remitted back to the first respondent to issue notice to the petitioner and thereafter proceed with in accordance with law to pass appropriate order, after considering the objections raised by

the petitioner. The whole exercise shall be done by the first respondent within a period of six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-
Assistant Registrar(CS-IX)

True Copy

Sub-Assistant Registrar

vsi
To

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

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

+1 CC to Mr. Deepak Narayana, advocate sr 67184.
+1 CC to M/s.T.S. Gopalakrishnan, Advocate sr 66992.

W.P.No.19059 of 2018

KAN(CO)
SP(09/10/2018)