In the High Court of Judicature at Madras

Dated : 12.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition Nos.17330 & 17331 of 2018

S.Thangasamy ...Petitioner in both cases

Vs

1.The Assistant Revenue Officer,
Zone XIV, Corporation of
Chennai, Chennai.

2.The Commissioner, Corporation
of Chennai, Ribbon Building,
Chennai. ...Respondents in both cases

PETITIONS under Article 226 of The Constitution of India praying for the issuance of Writs of Certiorarified Mandamus to call for the records of the 1st respondent, quash its impugned orders dated 26.4.2018 respectively in No.N/14/189/16-17/7862 and No.N/14/189/16-17/7861 and consequently direct respondents to treat or convert property tax assessment as residential.

For Petitioner : Mr.K.Rathinavel
For Respondents : Mr.T.C.Gopalakrishnan

COMMON ORDER

Mr.T.C.Gopalakrishnan, learned Standing Counsel accepts notice for the respondents. Heard both. By consent, the writ petitions are taken up for joint disposal.

2. The petitioner is aggrieved by the notices issued by the first respondent dated 26.4.2018 in Form No.6 proposing to assess the ground floor premises of the petitioner's buildings as non residential and tenanted at the rate of Rs.2,700/- per half year with effect from II/2015-16.

3. The learned counsel for the petitioner submits that both the ground floor portions are residential premises. In support of his submission, he has produced photographs to show that there are people living in the premises concerned and that they

are residential premises and not non-residential premises.

4. In any event, the impugned proceedings are only show cause notices in Form No.6. Therefore, the respondent – Corporation cannot confirm the proposal without conducting a proper inspection of the premises and without perusing the documents, which are stated to be in possession of the petitioner. In this regard, the learned counsel for the petitioner has referred to two rental agreements dated 01.6.2016 in respect of flat Nos. BGF-1 and AGF-1 and electricity bills in respect of the said flats.

5. In the light of the above, the writ petitions are disposed of with a direction to the first respondent to inspect the petitioner's properties after notice to the petitioner, verify the documents that are produced by the petitioner and if it is found that the premises in question are purely residential premises, then they shall be assessed as residential premises by passing proper final assessment orders. The above exercise shall be completed within a period of four weeks from the date of receipt of a copy of this order. No costs.

s/d-
Assistant Registrar(CS VII)

True Copy

Sub-Assistant Registrar

To
1.The Assistant Revenue Officer, Zone XIV, Corporation of Chennai, Chennai.

2.The Commissioner, Corporation of Chennai, Ribbon Building, Chennai.

+2 CCS to Mr.M. Swaminathan, Advocate sr 45634.
+1 CC to Mr.T.C. Gopalakrishnan , Advocate sr 45589.

WP.Nos.17330 & 17331 of 2018

SP(19/07/2018)