

In the High Court of Judicature at Madras

Dated : 20.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.18298 of 2018 & WMP.No.21612 of 2018

1.P.Margabandu
2.Dr.N.Jayanthi

...Petitioners

Vs

1.The Commissioner, Corporation of
Chennai, Ripon Buildings, No.1131,
EVR Periyar Salai, Park Town,
Chennai-3.

2.The Zonal Officer, Zone VII (Ambattur),
Corporation of Chennai, Ambattur,
Chennai-53.

3.The Assistant Revenue Officer,
Zone VII (Ambattur), Corporation
of Chennai, Ambattur, Chennai-53.

...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for records pertaining to Impugned Order No.1 namely Notice No.10: Final Assessment dated 12.7.2018 bearing Notice No.10/18-19/107801 and Order No.M/07/081/18-19/3861 fixing a property tax at Rs.70,710/- per half year with effect from I/12-13 and namely Impugned Order No.2 Notice No.10: Final Assessment dated 12.7.2018 bearing Notice No.10/18-19/107881 and Order No.M/07/081/18-19/3901 fixing a property tax at Rs.56,240/- per half year with effect from II/14-15, both issued by the 1st respondent and to quash the said impugned orders.

For Petitioners : Mr.S.Deepak Narayanan

For Respondents : Mr.T.C.Gopalakrishnan

ORDER

Heard both.

2. The petitioners are owners of a building in door No.33/4A, Old Bank of Baroda Street, Secretariat Colony, Ambattur, Chennai-53. In the said building, the petitioners established an eye hospital.

3. The grievance of the petitioners is that no proper inspection was conducted in respect of the building in question before the impugned final assessment orders were passed, that no opportunity was granted to the petitioners, though the petitioners raised specific objections during the enquiry conducted on 06.7.2018 and that no speaking orders were passed.

4. From the materials placed before this Court, this Court finds that there are two final assessment notices in Form 10; the first one is dated 12.7.2018 for I/12-13 wherein the half yearly property tax has been fixed at Rs.70,710/- and the second one is also dated 12.7.2018 for II/2014-15 wherein the half yearly property tax has been fixed at Rs.56,240/-. In any event, if any enquiry is conducted pursuant to the notice dated 04.7.2018 on the date fixed i.e. 06.7.2018, a speaking order ought to have been passed. Thus, there is an error in the decision making process, which requires to be modified. Secondly, the assessment should be redone.

5. For the above reasons, the writ petitions are allowed, the impugned final orders are set aside and the respondent - Corporation is directed to issue notice to the petitioners, cause an inspection of the building in question in their presence and based on the inspection notes, issue a provisional assessment notice, give a minimum of seven days to the petitioners to submit their response for the revision of assessment, after which, afford an opportunity of personal hearing and make final assessment in accordance with law. Till the above exercise is completed, the petitioners shall continue to pay the pre-revised property tax and there shall not be any default. No costs. Consequently, the connected WMP is closed.

सत्यमेव जयते

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To
1.The Commissioner, Corporation of Chennai, Ripon Buildings,
No.1131,
EVR Periyar Salai, Park Town, Chennai-3.

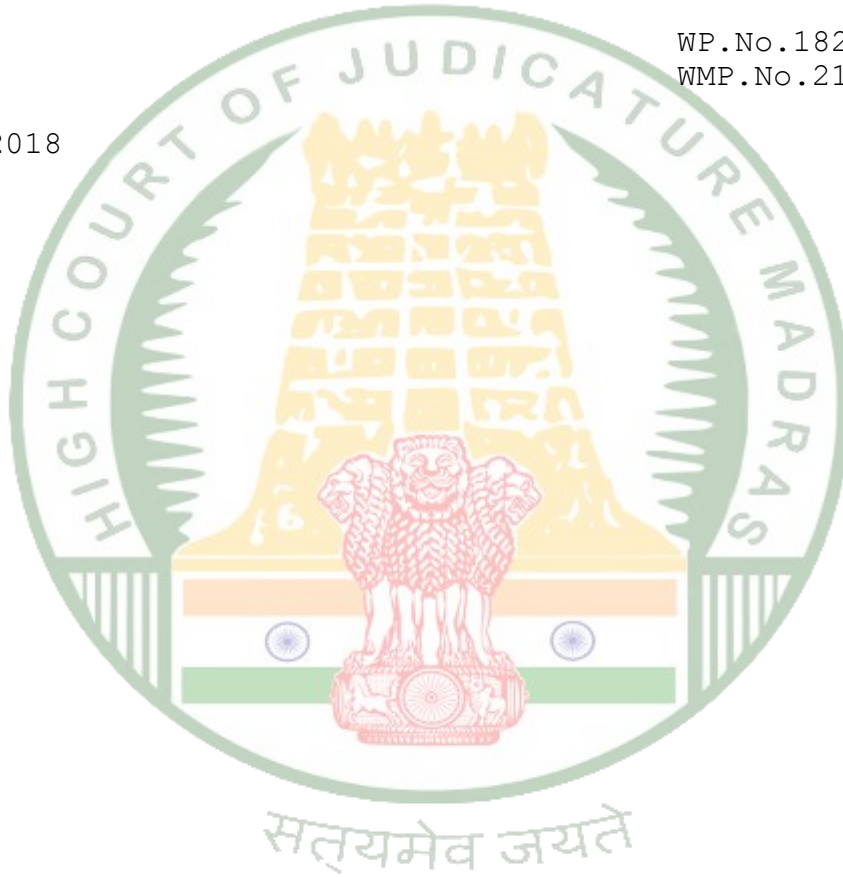
2.The Zonal Officer, Zone VII (Ambattur), Corporation of
Chennai, Ambattur,
Chennai-53.

3.The Assistant Revenue Officer, Zone VII (Ambattur),
Corporation of
Chennai, Ambattur, Chennai-53.

+1cc to Mr.S.Deepak Narayanan, Advocate sr.no.49054
+1cc to Mr.T.C.Gopalakrishnan, Advocate sr.no.48382

WP.No.18298 of 2018&
WMP.No.21612 of 2018

nr 06/08/2018



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