

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.06.2018

CORAM

THE HON'BLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

W.P.No.15370 of 2008
and M.P.No.1 of 2008

Gopalan Family Trust
Represented by its Trustee
B.Jayakar S/o Bhaskaran,
170, Eldams Road,
Alwarpet,
Chennai - 600 0018. Petitioner

Vs.

1. The Assistant Revenue Officer
Revenue Department
Corporation of Chennai.
2. The Commissioner,
Corporation of Chennai. Respondents

Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the reference of the second respondent, made in GRS H115/00116 dated 30.07.2007 and quash the same.

For Petitioner : S.Ramachandran

For Respondents : Mrs.R.Arulmozhi

सतयमेव जयते
O R D E R

This Writ Petition has been filed to call for the reference of the second respondent, made in GRS H115/00116 dated 30.07.2007 and to quash the same.

2. The case of the petitioner trust is that the petitioner owned a non residential building, in which, the nationalized bank is the tenant. The respondent has revised the property tax from 2/1998-1999 fixing a particular fair rent with effect from 01.03.1999. The petitioner has filed a statutory appeal before the Taxation Tribunal in No.854/2001, wherein, the Tribunal, by an order dated 31.12.2001, reduced the annual rent to Rs.2,29,102/- and fixed the half-yearly tax at Rs.27,378/-. Under the Act, the revised value is to operate for next 5 years,

but, the respondents have served an order GRS H.No.115/00116 revising the tax and fixing the annual rental value as Rs.54,460/-, thereby, there is 2.47 times increase in the existing tax. A demand notice was also issued demanding the amount payable from retrospective effect from 2/2001-2002. Hence, this Writ Petition.

3. This Writ Petition was filed in the year 2008 and after 27.06.2008, it was not listed before this Court. In the meanwhile, the petitioner has paid the enhanced rate of tax from 1/1993-94 to 1/2018-19 totaling an amount of Rs.20,93,085/-. The details of the said payment is also produced before this Court by the learned counsel appearing for the respondents.

4. Based on the above facts, this Writ Petition is dismissed as having become infructuous. No Costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar

raja

To

1. The Assistant Revenue Officer
Revenue Department
Corporation of Chennai.
2. The Commissioner,
Corporation of Chennai.

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TR(28/08/2018)

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