

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 07.09.2018

CORAM
THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.35644 of 2007
and
M.P.No.1 of 2007

- 1.Boman M.Irani, Son of M.B.Irani
- 2.Lena B.Irani, Wife of Boman M.Irani

Both of whom are residing at
13, East Spur Tank Road, Chetput,
Madras.

..Petitioners

Versus

- 1.The Commissioner,
The Corporation of Chennai, Rippon buildings
Madras.

- 2.The Assistant Revenue Officer,
Corporation of Chennai,
Division. V, Ice House,
Madras - 600 005.

...Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records on the file of the 2nd respondent in his proceedings So.M.A.Va.Thu./SIRAPU/2007-2008 & dated 31.08.2007 and quash the same as illegal incompetent and without jurisdiction.

For Petitioners : Mr.V.Ragavachari

For Respondents : Mr.G.AnandaRangan for R1 to R2

ORDER

The final warrant notice issued by the respondents in proceedings dated 31.08.2007 is under challenge in this writ petition.

2.Though the writ petitioner has raised the ground that the 2nd respondent is demanding tax from the second half of 1998-1999 to the second half of 2006-2007 and the notice dated 31.08.2007 was signed only on 04.09.2007.

3.It is further contended that the petitioners have not received any tax demand notice. The first notice has been served on the writ petitioner is the last notice. Thus, the

procedures followed by the respondents are improper. On that ground, the writ petition is filed to set aside the impugned demand notice. Mainly, the petitioner states that the respondents have not followed the procedures in respect of the impugned demand notice to pay the Property Tax amount of Rs.35,854/- (Rupees Thirty Five Thousand, Eight Hundred and Fifty Four only).

4.The learned counsel appearing on behalf of the respondents now made a submission that the writ petitioner has paid the arrears of Property Tax and the balance amount to be paid by the writ petitioner is only Rs.3,712/- (Three Thousand, Seven Hundred and Twelve only). The balance amount has already been cleared by the writ petitioner. Thus, the writ petitioner is directed to pay the arrears of Property Tax of Rs.3,712/- (Three Thousand, Seven Hundred and Twelve only) within a period of four weeks from the the date of receipt of a copy of this order, failing which the respondents are at liberty to initiate all further actions in accordance with law.

5.With these 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 (CS IX)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner,
The Corporation of Chennai, Rippon buildings
Madras.

2.The Assistant Revenue Officer,
Corporation of Chennai,
Division. V, Ice House,
Madras - 600 005.

+1cc to Mr.T.C.Gopalakrishnan, Advocate, S.R.No.62340

W.P.No.35644 of 2007

RSI (CO)

rrs 08/10/2018