IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 07.09.2018

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THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.36019 of 2007
and
M.P.No.1 of 2007

1.Neela B.Sampath
2.Rajiv B.Sampath
3.Punith B.Sampath ..Petitioners

Versus

1.The Commissioner,
Corporation of Chennai,
Rippon buildings, Park Town,
Chennai - 600 003.

2.The Revenue Officer,
Zone - 03, Revenue Department,
Corporation of Chennai,
#71, Dr.Ambedkar College Road,
Chennai - 600 012. ..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 in respect of the impugned notice, namely, Demand and Arrear Demand - Zone-03, Ward No.048, Bill No.0352 Sub No.000000 bearing Serial No.005403 issued by the second respondent to the petitioners herein and quash the same.

For Petitioners : Mr.P.Mathivanan

For Respondents : Mr.T.C.Gopalakrishnan

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ORDER

The Demand Notice issued by the respondents and the demand of arrears of property tax in respect of the premises belongs to the writ petitioner is under challenge in this writ petition.

2.As per the impugned demand notice, the respondents have demanded the property tax arrears amount of Rs.5,88,463/-(Rupees Five Lakh, Eighty Eight Thousand, Four Hundred and Sixty Three only). The writ petition is filed mainly on the ground that the retrospective revision of property tax in respect of the

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property belongs to the writ petitioner at No.33/9, General Muthiah Mudali Street, Chennai - 600 079 is erroneous. The writ petitioner though raises an objection in respect of assessment of property tax, the same has not been substantiated. Thereafter, further assessments were also made and the property tax was fixed in respect of the premises belongs to the writ petitioner.

3.Though certain grounds are raised in the writ petition in respect of the impugned demand notice, by stating that the demand notice is in violation of principles of natural justice and the respondents have failed in their duty to follow the procedures in accordance with the rules in force and therefore, the decision for enhancing the property tax with retrospective effect without giving opportunity is untenable. In spite of the grounds being raised by the writ petitioner, now, the learned counsel appearing on behalf of the respondent / Chennai Corporation informed this Court that the petitioner has already paid, the arrears of property tax and the balance amount to be paid is Rs.31,325/-(Rupees Thirty One Thousand, Three Hundred and Twenty Five only) alone. The enhanced property tax was accepted by the writ petitioner and the arrears of property tax as demanded were already paid by the writ petitioners. Thus, the petitioner is liable to pay the balance arrears of property tax of Rs.31,325/-(Rupees Thirty One Thousand, Three Hundred and Twenty Five only) alone.

4.In this view of the matter, the petitioner is directed to pay the arrears of property tax due to the Chennai Corporation within a period of eight weeks from the date of receipt of a copy of this order. If the writ petitioner has not cleared the arrears of property tax within the period stipulated above, then the respondents are at liberty to initiate all further actions in the manner known to 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)

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//True Copy//

Sub Assistant Registrar

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To
1.The Commissioner,
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+1cc to Mr.T.C.Gopala Krishnan, Advocate, S.R.No.62341.

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GP(CO)

rrs 25/09/2018

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