IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.09.2018

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THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.37542 of 2007
and M.P.No.1 of 2007

1. T.Velayudam
2. Rathi Thirupurasundari ... Petitioners

Vs.

1. The Commissioner,
Corporation of Chennai,
Ripon Building,
Chennai - 600 003.

2. The Revenue Officer,
Zonal Office VII,
Revenue Department,
Corporation of Chennai,
Lake Area IV Street,
Nungambakkam,
Chennai - 600 034. ... Respondents

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorari, to call for the records pertaining to the impugned order dated 22.11.2007 in G.R.S.No.C113/00147 on the file of the 2nd respondent and to quash the same as arbitrary, illegal not sustainable.

For Petitioners : Mr.S.Sethuraman

For Respondents : Mr.R.Arunmozhi

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O R D E R

The impugned order dated 22.11.2007 is the demand notice issued to the writ petitioner to pay the arrears of property tax due in respect of the premises owned by the writ petitioner.

2. The grievance of the writ petitioner is that the writ petitioner as well as his wife Mrs.Rathi Thirupurasundari are the owners of the property situated at No.310 (265/A), T.T.K.Road, Teynampet, Teynampet, Chennai – 600 018. The petitioner and his wife purchased the said property on 12.05.2006. It is contended by the writ petitioner that the revision of property tax is not intimated to the writ petitioner and therefore, the impugned order is liable to be scraped. On account of enhancement of the property tax, the petitioner suffered hardship and on that ground also the impugned order is untenable.

3. The learned counsel appearing for the Corporation of Chennai informs this Court that the total arrears of property tax dues of the petitioner was Rs.26,96,494/-. Out of said arrears, the writ petitioner has already paid a sum of Rs.10,01,000/-. Thus, the arrears to be paid by the writ petitioner as of now is Rs.16,95,494/-.

4. On a perusal of the entire grounds raised in the writ petition, this Court is of the opinion that enhancement of property tax was done ten years back and this apart, now on account of enhancement in the value of the property, the ground raised in the present writ petition deserves no further consideration. The value of the property in Chennai city is exorbitantly increased and therefore, the property tax assessment made 10 years back requires no further consideration. The rental value and market value of the properties are considerably increased and this Court is of the opinion that assessment made long back deserves no review at all. This being the factum of the case, the case of the petitioner deserves no further consideration.

5. Accordingly, the following orders are passed:-

(1) The claim of the writ petitioner with reference to the prayer sought for in the present Writ Petition stands rejected.

(2) The writ petitioner is directed to pay arrears of property tax amount of Rs.16,95,494/- (Rupees Sixteen lakh ninety five thousand four hundred and ninety four only) within a period of four (4) weeks from the date of receipt of a copy of this order.

(3) In the event of failure on the part of the writ petitioner in paying the arrears of property tax within the time stipulated above, the Corporation of Chennai, is directed to initiate all further action by following the procedures contemplated under law within a period of four(4) weeks thereafter.

6. With the above directions, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner,
   Corporation of Chennai,
   Ripon Building,
   Chennai - 600 003.

2. The Revenue Officer,
   Zonal Office VII,
   Revenue Department,
   Corporation of Chennai,
   Lake Area IV Street,
   Nungambakkam,
   Chennai - 600 034.

+1cc to Mr.S.Sethuraman, Advocate, S.R.No.62301.

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rrs 25/09/2018