

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.01.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.KALYANASUNDARAM

W.P. No.29888 of 2007

M/s.George Educational,
Medical and Charitable Society,
(Gems Foundation),
Rep. by its Secretary Cum Treasurer,
Mr.George Thomas,
383, Anna Salai, Saidapet,
Chennai - 600 015. ... Petitioner

Vs.

1.The Commissioner,
Corporation of Chennai,
Rippon Building, Park Town,
Chennai - 600 003.
2.The Assistant Revenue Officer,
Zone-IX, Corporation of Chennai,
370, Anna Salai, Saidapet,
Chennai - 600 015. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned Revised Assessment Notice in Ref. No:D139/00010 dated 15.03.2007 issued by the respondent herein in respect of the petitioner's building at 383, Anna Salai, Saidapet, Chennai - 15, quash the impugned notice, and consequently forbearing the respondents herein from levying, demanding or recovering property tax and incidental taxes retrospectively in respect of the aforesaid building of the petitioner.

For Petitioner : Mr.Adikala Arockiaraj
For Respondents : Mr.T.C.GGoapalakrishnan
Standing Counsel

O R D E R

This Writ petition has been filed challenging the impugned provisional revised assessment notice of the respondents dated 15.03.2007.

2. Heard Mr.Adikala Arockiaraj, learned counsel for the petitioner; Mr.T.C.GGoapalakrishnan, learned Standing Counsel for the respondents and perused the records.

3. The learned counsel for the petitioner submitted that as per the order of this Court dated 17.09.2007, the petitioner has paid a sum of Rs.5,76,902/- on 24.09.2007.

4. The learned Standing Counsel for the respondents submitted that the final order of the respondents, which is impugned in the Writ Petition is an appealable order. But, instead of filing an appeal, the petitioner has straight away filed this Writ Petition. It is further submitted that there is no limitation for filing an appeal before the Tribunal.

5. In the light of the above facts, the petitioner is permitted to file an appeal against the order impugned in this Writ Petition within a period of four weeks from the date of receipt of a copy of this order. If the appeal is filed in accordance with law, the appellate Tribunal shall dispose of the same on merits after affording opportunity to the necessary parties.

6. With the above directions, the Writ Petition is disposed of. There is no order as to costs.

Sd/-

Assistant Registrar (CS-IX)

//True Copy//

Sub Assistant Registrar

r n s
To

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

2.The Assistant Revenue Officer,
Zone-IX, Corporation of Chennai,
370, Anna Salai, Saidapet,
Chennai - 600 015.

+1cc to Mr.H.ADAIKALA AROKIARAJ, Advocate, S.R.No.1915

+1cc to Mr.T.C.GOPALAKRISHNAN, Advocate, S.R.No. 2118

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KJI (CO)
TR(30/01/2018)