

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :04.01.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.5954 of 2016

and

WMP.No.5307 of 2016

M/s.W.S.Industries (India) Ltd.,
Rep.by its Chief Financial Officer
Mr.B.Swaminathan
No.108, Mount Poonamallee Road,
Porur, Chennai 600 116.Petitioner

Vs.

- 1.The Commissioner
Corporation of Chennai
Revenue Department
Rippon Building, Chennai.
- 2.The Assistant Revenue Officer
Corporation of Chennai
Revenue Department (Zone 11)
Chennai.
- 3.The Assessing Officer
Corporation of Chennai
Revenue Department (Zone 11)
Chennai.
- 4.The Zonal Officer
Zonal Office 11, Ward No.151
Corporation of Chennai
Chennai 91.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned final notice of the second respondent in Z.OX1 RDC No.R1/542/2015 dated 12.11.2015 and quash the same as highly illegal and without authority.

For Petitioner : Mr.P.Chandrasekar

For Respondents : Mr.T.C.Gopalakrishnan

O R D E R

Heard Mr.P.Chandrasekar, learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, learned Counsel accepting notice on behalf of the respondents.

2.The petitioner has filed this writ petition challenging the proceedings of the second respondent dated 12.11.2015, by which, the petitioner was informed that if he is not satisfied with the fixation of the annual value of the building as has been done by the notice in Form No.10 dated 12.11.2015, the petitioner may prefer an appeal before the Taxation Appellate Tribunal, Rippon Building, Chennai 600003 by remitting old tax (plus) 50% of the enhanced tax within 15 days from the date of receipt of the impugned communication.

3.Though, the petitioner has challenged the said communication in this writ petition raising are several grounds, the learned counsel for the petitioner submits that the petitioner may be permitted to approach the Tribunal and the petitioner has already obtained two Demand Drafts drawn in favour of the Revenue officer, Corporation of Chennai for a sum of Rs.45,00,000/- and Rs.5,00,000/- respectively, being the old property tax (plus) 50% of the enhanced tax and submits that the petitioner may be permitted to file an appeal before the Taxation Appellate Tribunal. If the petitioner has to file an appeal as on today, the same would be barred by limitation. Therefore the learned counsel for the petitioner submitted that appropriate direction may be issued by this Court so as to safeguard the interest of the petitioner.

4.It is seen that the writ petition was filed in February 2016 and the same has been pending before this Court. Thus, this Court while disposing of the writ petition is inclined to grant liberty to the petitioner to file an appeal before the Taxation Appellate Tribunal, Rippon Building, Chennai - 600003 and if such an appeal is filed within a period of 15 days from the date of receipt of this order, the Appellate Tribunal shall not reject the appeal on the ground of limitation but decide the same on merits and in accordance with law.

5.With the above direction, the writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

dna/cse

To

- 1.The Commissioner
Corporation of Chennai
Revenue Department
Rippon Building, Chennai.
- 2.The Assistant Revenue Officer
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Revenue Department (Zone 11)
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- 4.The Zonal Officer
Zonal Office 11, Ward No.151
Corporation of Chennai
Chennai 91.

+1cc to Mr.P.Chandrasekar, Advocate SR.No.635
+1cc to Mr.T.C.Gopalakrishnan, Advocate Sr.No.780

sm:19.1.2018

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