

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 23.11.2018
CORAM:
THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU
W.P.No.30884 of 2018
and
WMP.Nos.36037 & 36038 of 2018

The Madras Seva Sadan
Door No.208, Gandhi Road,
Tambaram West, Chennai-600 045.
Rep. by its Honorary General Secretary
Mrs.Krithika Kumar Quintal

..Petitioner

Vs

- 1.The Commissioner
Tambaram Spl.Grade Municipality
Tambaram West, Chennai-600 045.
- 2.The Commissioner
Municipal Administration
Ezhilagam Annexe Building,
6th Floor, Chepauk, Chennai-600 005.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to quash the notice dated 20.07.2018 bearing Ref.No.009/0012757 and Assessment No.009/037/01068 issued by the first respondent and direct the second respondent to consider the objections dated 06.08.2018 regarding the assessment of property tax of Door No.208, Gandhi Road, Tambaram West, Chennai-600 045.

For Petitioner : Mr.M.Aravind Subramaniam

For Respondents: Mr.P.Srinivas
standing counsel
for R1 & R2

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O R D E R

Mr.P.Srinivas, learned standing counsel takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the special notice dated 20.07.2018 issued by the first respondent, fixing an annual value of the petitioner's property and half yearly tax

payable with effect from half year commencing 01.10.2017.

3. Heard both sides.

4. According to the petitioner, in view of the exemption granted to the petitioner as early as on 25.03.1949, the first respondent is not entitled to make the demand retrospectively with effect from half year commencing 01.10.2017.

5. The standing counsel for the respondents submitted that it is only a notice and therefore, the objections filed by the petitioner will have to be considered and final order of assessment has to be passed. Therefore, he submitted that at this stage, the petitioner is not entitled to question the said notice. He also submitted that the petitioner's objections made on 06.08.2018 would be considered and appropriate orders will be passed on merits and in accordance with law.

6. Perusal of the impugned notice would show that it has invited the petitioner to make the objections, if any, within 30 days from the date of receipt of the said provisional notice. It is also true that the petitioner has filed their objections on 06.08.2018 to the said notice. The learned standing counsel for the respondents submitted that the said objections will be considered and appropriate orders will be passed. In view of the above stated facts and circumstances, this writ petition is disposed of, by directing the first respondent to consider the objections filed by the petitioner dated 06.08.2018 and pass orders on the same on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. Till an order is passed by the first respondent as stated supra, no coercive steps against the petitioner to recover the impugned demand shall be taken. No costs. Connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

mk

To

1. The Commissioner
Tambaram Spl.Grade Municipality
Tambaram West, Chennai-600 045.

2.The Commissioner
Municipal Administration
Ezhilagam Annexe Building,
6th Floor, Chepauk, Chennai-600 005.

+1cc to Mr.M.Aravind Subramanian, Advocate, S.R.No. 80000

WP.No.30884 of 2018

CNR(CO)
GN(11/12/2018)



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