

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.11.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.30861 of 2018
and
WMP.Nos.36016 & 36020 of 2018

Sir M.Venkatasubba Rao Matriculation
Higher Secondary School
A Unit of the Madras Seva Sadan
Door No.57B, Thirumalai Pillai Road,
T.Nagar, Chennai-600 017.
Rep by its Honorary General Secretary
Mrs.Kriethika Kumar Quintal.

..Petitioner

Vs

1.The Commissioner
Greater Chennai Corporation
Ripon Buildings, Chennai-600 003.

2.The Assistant Commissioner
Zonal Office-IX
Greater Chennai Corporation
No.1, Lake Area, 4th Cross Street,
Nungambakkam, Chennai-600 034.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to quash the provisional notice dated 28.05.2018 bearing Ref.No.Z.O.IX.R.D.C.No.Nil/2018 issued by the second respondent and direct the second respondent to consider the objections dated 19.06.2018 regarding the assessment of property tax of Door No.57B, Thirumalai Pillai Road, T.Nagar, Chennai-600 017.

For Petitioner : Mr.M.Aravind Subramaniam
For Respondents: Mr.T.C.Gopalakrishnan
standing counsel
for R1 & R2

O R D E R

Mr.T.C.Gopalakrishnan, 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 provisional notice dated 28.05.2018 issued by the second respondent, fixing an annual value of the petitioner's property and half yearly tax payable with effect from 1st half year of 2013-2014.

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 second respondent is not entitled to make the demand retrospectively with effect from 1st half year of 2013-2014.

5. The standing counsel for the respondents submitted that it is only a provisional 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 provisional notice. He also submitted that the petitioner's objections made on 19.06.2018 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, on the measurement of the building or any other aspect within 15 days from the date of receipt of the said provisional notice. It is also true that the petitioner has filed their objections on 19.06.2018 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 second respondent to consider the objections filed by the petitioner dated 19.06.2018 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 second 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(CS IX)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner
Greater Chennai Corporation
Ripon Buildings, Chennai-600 003.

2.The Assistant Commissioner
Zonal Office-IX
Greater Chennai Corporation
No.1, Lake Area, 4th Cross Street,
Nungambakkam, Chennai-600 034.

+1cc to Mr.M.Aravind Subramaniam, Advocate sr.no.79999
+1cc to Mr.T.C.Gopalakrishnan, Advocate sr.no.79862

WP.No.30861 of 2018

spd(co)
nr 11/12/2018