IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.34016 of 2018
and
W.M.P.No.39502 of 2018

Ravi Kapoor ... Petitioner

vs.

1.Commissioner,
Great Chennai Corporation
Ripon Building,
Chennai - 600 003.

2.Regional Deputy Commissioner,
Greater Chennai Corporation,
No.13B/36B, Pulla Avenue,
Shenoy Nagar,
Chennai - 600 030.

3.Assistant Revenue Officer,
Zone-9,
Greater Chennai Corporation,
No.4, 4th Cross Street,
Lake View Road,
Nungambakkam, Chennai -34. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the third respondent in issuing the demand notice dated 14.11.2018 in Ref. No. MA-9/Va.RD.Na.Ka.No.R1/DN-114/109/2018 and quash the same and thereby direct the second respondent to consider the petitioner's appeal against the notice of assessment dated 08.10.2018 in Ref.No.E/1/18-19/545649.

For Petitioner : Mr.V.Anil Kumar

For Respondents: Mr.T.C.Gopala Krishnan,
Standing Counsel

ORDER

Mr.T.C.Gopala Krishnan, learned Standing Counsel takes notice for the respondents. By consent, this writ petition is taken up for final disposal at the stage of admission itself.

2.The petitioner is aggrieved against the impugned demand notice dated 14.11.2018 calling upon him to pay a sum of Rs.1,11,150/- being the property tax arrears. The grievance of the petitioner before this Court is that as against the notice of assessment dated 08.10.2018, when the petitioner has already filed an appeal before the second respondent on 14.11.2018 and the said appeal is still pending, the present impugned demand cannot be made during the pendency of the appeal.

3.The learned Standing Counsel for the respondents is not disputing the fact that the petitioner has filed an appeal and the same is still pending.

4. Learned counsel for the petitioner further submitted that the impugned demand is issued in the name of the deceased father of the petitioner.

5. Learned standing counsel for the respondents submitted that the said submission will be taken into consideration and the necessary steps will be taken to issue the demand in the name of legal heirs of the deceased, after disposal of the appeal.

5. The above said statement made by the learned Standing Counsel appearing for the respondents is also recorded.

4.Considering the above stated facts and circumstances and more particularly, the fact that the petitioner has already approached the Appellate Authority and challenging the assessment of the property tax, this Court is of the view that the impugned demand can be kept in abeyance till the disposal of the appeal before the second respondent. Accordingly, this Writ Petition is disposed of with a direction to the respondents to keep the impugned demand notice in abeyance pending disposal of the appeal filed by the petitioner before the second respondent. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

gsi/vsi

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

2.The Regional Deputy Commissioner,
Greater Chennai Corporation,
No.13B/36B, Pulla Avenue,
Shenoy Nagar, Chennai - 600 030.

3.The Assistant Revenue Officer,
Zone-9, Greater Chennai Corporation,
No.4, 4th Cross Street, Lake View Road,
Nungambakkam, Chennai -34.

+1cc to Mr.V.Anil Kumar, Advocate sr.no.89105
+1cc to Mr.T.C.Gopala Krishnan, Advocate sr.no.89101

W.P.No.34016 of 2018

rr(co)
nr 31/01/2019