

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.01.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

WP.No.1322 of 2019
and
WMP.No.1482 of 2019

The Kanchi Kamakoti Childs Trust Hospital
(a unit of the Childs Trust)
Rep. by the Chief Executive Officer
S.Chandramohan

... Petitioner

vs.

1.The Commissioner
Greater Chennai Corporation
Rippon Buildings, Chennai.

2.The Deputy Commissioner (Revenue & Finance)
Greater Chennai Corporation
No.1, Lake Area,
4th Cross Street, Nungambakkam
Chennai-600 034.

3.The Assistant Revenue Officer
Revenue Department, Zone No.9,
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 Certiorari, to call for the records comprised in Notice No.1 : General Revision : 2018-2019 dated 01.11.2018 and the consequential demand notice made in M.A-9/R.D.Na.Ka.No.R1/DN-113/324/2018 dated 14.11.2018 on the file of the 3rd respondent and quash the same.

For Petitioner : Mr.R.Krishnamoorthy
Senior Counsel

For Respondents : for Mr.R.Karthikeyan
Mr.T.C.Gopalakrishnan
standing counsel

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 a Hospital, which is run by Kanchi Kamakoti Child Trust. They are aggrieved against the general revision notice No.1 dated 01.11.2018 and the consequential demand notice dated 14.11.2018.

3. Heard Mr.R.Krishnamoorthy, learned Senior Counsel appearing for the petitioner and Mr.T.C.Gopalakrishnan, learned standing counsel appearing for the respondents.

4. The grievance of the petitioner before this Court is that the sudden increase of the property tax per half year from Rs.2,80,288/- to Rs.11,31,455/- is arbitrary and unreasonable and without following the due procedure and also the guidelines issued for such an enhancement. It is further contended that when the petitioner has filed an appeal dated 16.11.2018, against the said general revision before the second respondent as contemplated in the impugned proceedings itself, the impugned demand dated 14.11.2018 is also issued threatening with attachment proceedings, if the total arrears to the tune of Rs.19,82,622/- is not paid immediately.

5. The learned Senior Counsel appearing for the petitioner pointed out that the petitioner-Hospital is being run in a non-profit motive and therefore, this sudden increase would cause great hardship. The learned Senior Counsel further submitted that without prejudice to the contention in the appeal filed before the second respondent, the petitioner has also paid 50% of the disputed demand.

6. On the other hand, the learned standing counsel for the respondents submitted that since the petitioner has already filed the appeal before the second respondent as against the impugned general revision notice, such authority will consider the grievance of the petitioner and pass appropriate orders.

7. There is no dispute to the fact that as against the impugned general revision notice dated 01.11.2018, the petitioner has filed an appeal before the second respondent on 16.11.2018 and that the said appeal is still pending. Needless to say that the correctness or otherwise of the increase as stated in the impugned general revision notice, has to be considered and decided only by the Appellate Authority, after considering the appeal and hearing the petitioner as well in person. Therefore, in the meantime, the impugned demand dated

14.11.2018 cannot be given effect to, more particularly, when the petitioner is said to have paid 50% of the disputed demand.

8. Under the above stated facts and circumstances, this writ petition is disposed of as follows:

(a) The second respondent shall consider the appeal dated 16.11.2018 filed by the petitioner and pass orders on merits and in accordance with law after giving due opportunity of personal hearing as well, within a period of four weeks from the date of receipt of a copy of this order.

(b) Till an order is passed by the second respondent as stated supra, the impugned demand dated 14.11.2018 shall be kept in abeyance.

No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

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To

1.The Commissioner

Greater Chennai Corporation
Rippon Buildings, Chennai.

2.The Deputy Commissioner (Revenue & Finance)

Greater Chennai Corporation
No.1, Lake Area,
4th Cross Street, Nungambakkam
Chennai-600 034.

3.The Assistant Revenue Officer

Revenue Department, Zone No.9,
No.1, Lake Area
4th Cross Street, Nungambakkam,
Chennai-600 034.

+1cc to M/s.R.Karthikeyan, Advocate SR.No.5238

W.P.No.1322 of 2019

SJ(CO)

GMV(14/02/2019)