IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.06.2019

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.33163 of 2007
and
M.P.No.1 of 2007

Gurukul Lutheran Thelogical College
and Research Institute
rep. by its Director
Rev.Dr.P.Manoharan
94, Purasawalkam High Road
Kilpauk, Chennai 600 010 ...Petitioner

Vs.

1.The Commissioner
Corporation of Chennai
Chennai 600 003

2.The Revenue Officer
Corporation of Chennai
Zone-5
Kilpauk, Chennai-10 ... Respondents

Prayer: The writ petition filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, to call for the records of the second respondent issued in proceeding No.150562, dated Nil, September, 2007 and quash the same and consequently direct the respondents to revise the property tax in accordance to the rules giving it a prospective effect.

For Petitioner : Mrs.Malarvizhi Udayakumar

For Respondents: Dr.C.Ravichandran
Standing counsel for Corporation

O R D E R

The Writ petition has been filed by the petitioner, to issue a writ of Certiorarified Mandamus, to call for the records of the second respondent issued in proceeding No.150562, dated Nil, September, 2007 and quash the same and consequently direct the respondents to revise the property tax in accordance to the rules giving it a prospective effect.

2.The learned counsel appearing for the petitioner would submit that the petitioner is the Director of Gurukkul Lutheran Theological College and Research Institute. The said college came into existence from 1927 and imparting training and education in Christian Theology, religions and communications. The college is registered under the Society Registration Act-XXI of 1860 and has been registered on 18.06.1962 and functioning at Door No.113/4, New No.249/4 and paying periodical property tax to the tune of Rs.4,796/- and the same has been enhanced to Rs.8,430/- by a communication from the 1st respondent dated 24.02.2007. The petitioner did not prefer any appeal and accepted the enhancement. However, the petitioner was shocked and surprised to receive the impugned demand notice, wherein, the respondent Corporation claimed the arrears of the property tax from 2001. Challenging, the retrospective arrears notice, the present writ petition has been filed.

3.The learned counsel appearing for the petitioner would further submit that the retrospective arrear claim in the impugned order is unsustainable one. The petitioner was not issued any show cause notice calling upon the petitioner to submit their explanation. Without show cause notice, passing the impugned order is illegal. The petitioner has submitted in his affidavit that he has not objected to the enhancement of the property tax. His objection is only claiming the arrears retrospectively and would submit that the demand notice issued by the Corporation, claiming the arrears is not acceptable one and prays for passing appropriate orders in this regard.

4.The learned standing counsel appearing for the respondent Corporation would submit that there is a due of property tax from the petitioner.

5.On a perusal of records, it is seen that the petitioner is the Director of the Gurukul Lutheran Thelogical College and Research Institute College, registered under the Society Registration Act and imparting training and education in Christian Theology, religions and communications. The petitioner did not prefer any appeal against the enhancement of the property tax and prepared to pay the enhanced amount of property tax from 2007 onwards. The petitioner is aggrieved that without any notice, the respondent Corporation has demanded arrears of Rs.43,608/-. However, on a perusal of the demand notice, it is revealed that the Corporation had demanded only the arrears of the tax and they did not demand property tax retrospectively.

6.Hence, this Court does not find any illegality or infirmity in the order passed by the respondent Corporation. The learned counsel for the petitioner on instruction would submit that the petitioner is ready to pay the amount within the stipulated time without any interest or penality.

7.In view of the above, this court is inclined to issue a direction to the petitioner to pay the arrears property tax of Rs.43,608/- (Rupees Forty Three Thousand Six Hundred and Eight only) within a period of eight weeks without any interest or penality from the date of receipt of a copy of this order.

8.This writ petition disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True copy//

Sub Assistant Registrar

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To

1.The Commissioner
Corporation of Chennai
Chennai 600 003

2.The Revenue Officer
Corporation of Chennai
Zone-5
Kilpauk, Chennai-10

+1cc to Mr.C.Ravichandran, Advocate SR.No.47031

+1cc to Mrs.Malarvizhi Udayakumar , Advocate SR.No.47841
(20/08/2019)

W.P.No.33163 of 2007
and
M.P.No.1 of 2007

VBA(CO)
GMY(11/07/2019)