IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.06.2019

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.34080 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 Certiorari, to call for the records of the second respondent issued in proceeding No.006620, dated Nil, September, 2007 and quash the same.

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 Certiorari, to call for the records of the second respondent issued in proceeding No.006620, dated Nil, September, 2007 and quash the same.

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.114/5, New No.261. A demand has been made in Proceeding No.006620, dated Nil September 2007, issued by the 2nd respondent to the tune of Rs.1,92,366/- being arrears of property tax for a period from 2/1998-1999 to 1/2007-2008 amounting to Rs.10,687/- being every half yearly payment. 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. 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. The counter has also been filed by the respondent Corporation.

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. The petitioner is aggrieved that without any notice, the respondent Corporation has demanded arrears of Rs.1,92,366/-. 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.1,92,366/- (Rupees One Lakh Ninety Two Thousand Three Hundred and Sixty Six 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

//True Copy//

Sub Assistant Registrar

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.47035
+1cc to Mrs.Malarvizhi Udayakumar , Advocate sr.47845

W.P.No.34080 of 2007
and
M.P.No.1 of 2007

nr 23/07/2019