IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 30.01.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.2680 of 2019
and
WMP No.2941 of 2019

Ravi Kapoor
..Petitioner

Vs.

1.The Commissioner,
Great Chennai Corporation,
Rippon Building,
Chennai 600 003.

2.The 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 for issuance of a writ of Certiorari to call 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-114/58/2018 in light of pendency of petitioner appeal against the notice of assessment dated 24.09.2018 in Ref.No.S/1/18-19/103441 and quash the same.

For Petitioner : Mr.V.Anil Kumar
For Respondents : Mr.T.C.Gopala Krishnan
Standing Counsel

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O R D E R

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

2.This writ petition is filed challenging the demand notice dated 14.11.2018, calling upon the petitioner to pay the property tax to the tune of Rs.91,160/-.

3.Heard the learned counsel appearing for the petitioner and the learned Standing Counsel appearing for the respondents.

4.It is seen that before issuing the impugned demand, a provisional assessment notice was issued to the petitioner on 24.09.2018. It is further seen that as against the said provisional assessment notice, the petitioner filed an appeal before the Regional Deputy Commissioner, Chennai Corporation on 22.12.2018. Learned counsel for the respondents submitted that the said appeal is still pending and therefore, the same will be considered and decided on merits.

5. Considering the fact that the challenge made in this writ petition is in respect of a consequential proceedings viz., the demand, pursuant to the issuance of the provisional assessment notice and further considering the fact that the very provisional assessment has been put to challenge by way of appeal before the concerned Appellate Authority, this Court is of the view that it is for the petitioner to work out his remedy before the Appellate Authority in the appeal already filed. Therefore, this writ petition is disposed of by directing the Appellate Authority viz., the second respondent herein to consider the appeal filed by the petitioner and pass orders 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 in the said appeal, the impugned demand shall be kept in abeyance. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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

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2.The Regional Deputy Commissioner,
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3.Assistant Revenue Officer, Zone-9,
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No.4, 4th Cross Street,
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Nungambakkam, Chennai 34.

+1cc to Mr.V.Anil Kumar, Advocate, S.R.No.7744

W.P.No.2680 of 2019

KS(CO)
GSP(28/02/2019)

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