



WEB COPY

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 09.07.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.4444 of 2009
& MP.No.1 of 2009

Aruna Agency,
Rep by its Proprietor,
N.Sankaranarayanan,
No.2, Ashok Pillar Road,
Ashok Nagar,
Chennai - 600 083.

...Petitioner

Vs

1. Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai - 600 003.

2. Assistant Revenue Officer (Zone 8),
Corporation of Chennai,
No.65, NSK Salai,
Chennai - 600 024.

3. Revenue Officer,
Corporation of Chennai,
Ripon Buildings,
Chennai - 600 003.

...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 pertaining to the impugned notice dated 27.01.2009 issued by the respondent under the provisions of Scheme IV Rule 2(1) of the Madras City Municipal Corporation Act 1919 and quash the same.

For Petitioner : Mr.A.K.Raghavulu

For Respondents: Mrs.V.C.Selvasekaran,
Standing Counsel for R1 & R3
Mr.A.Zakir Hussain,
Govt. Advocate for R2



ORDER

This Court in various decisions have held that the revision of property tax without prior notice calling for the objections from the assessee and without giving details of the calculation as to how the tax amount came to be revised is violative of principles of natural justice and had remanded back the matters for reconsideration.

2. In the present case, the main ground raised by the petitioner is that the demand has been made pursuant to the revision has been done without any notice to them. Following the various decisions of this Court, I am also of the view that the matter can be remanded back to the second respondent herein, for a fresh consideration after giving due opportunity to the petitioner.

3. It is also submission of the learned counsel for the petitioner that the present impugned notice has not been served on the petitioner, but has been served on one K.Muthusamy, who is not the owner of the property. In connection to this submission, it is made clear that, if at all there is any dispute with regard to the title over the subject property, the petitioner has to resolve such a dispute only before the appropriate civil courts and thereafter satisfy the respondents with regard to his title over the property.

4. Nevertheless, it is also open to the petitioner to raise this ground before the authorities during the course of his objections. In the light of the above observations, the impugned notice is set aside. Consequently, the matter is remanded back to the second respondent for a fresh consideration after giving due opportunity to the petitioner to raise his objections. During such consideration, the respondent shall serve notice to all persons who are interested in the subject matter. Such an exercise shall be completed as expeditiously as possible.

5. Accordingly, the writ petition stands disposed of. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

Pkn.



To

1. Commissioner,
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Ripon Buildings,
Chennai - 600 003.

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No.65, NSK Salai,
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3. Revenue Officer,
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Chennai - 600 003.

+1cc to Mr.A.K.Raghavulu, Advocate, S.R.No.57785

+1cc to the Government Pleader, S.R.No.58590

+1cc to the Special Government Pleader (T), S.R.No.58223

W.P.No.4444 of 2009

PA (CO)
CS/05/09/2019