IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.01.2019

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P. Nos.36432 to 36434 of 2004
And
W.P.M.P.Nos.9797 to 9799 and 30274 to 30281 of 2005

Mrs.N.S.Mazda ... Petitioner in all W.Ps

Vs

The Commissioner,
Corporation of Chennai
Rippon Buildings,
Chennai - 600 003. ... Sole Respondent in WPs 36433 and 36434/04 and R-1 in WP 36432/04

The Taxation Appeal Tribunal,
Rippon Buildings,
Chennai - 600 003. ... R-2 in W.P.No.36432/04
(R-2 impleaded as per order of Court made in WPMp No.46590 of 2004 dated 24.3.2005)

Common Prayer : Petitions filed Under Article 226 of the Constitution of India to issue Writs of Certiorarified Mandamus, directing the respondent and their men to issue notice for revision of property tax firstly for 1993-94 and thereafter grant an opportunity for the petitioner to be heard by the Taxation Appeal Tribunal without insisting the payment of 50% of the entire period 1993-94-2004 as the revised tax for the property bearing Door No.16,15,17 Jehangir Lane, George Town, Chennai - 600 001.

For Petitioner in all WPs : Mr.K.F.Manavalan
For Respondents in all WPs : Mr.V.C.Selva Sekaran

C O M M O N O R D E R

The reliefs sough for in the present writ petitions are for a direction, to direct the respondents and their men to issue notice for revision of property tax firstly for 1993-94 and thereafter, grant an opportunity for the writ petitioner to be heard by the Taxation Appeal Tribunal without insisting the payment of 50% of the entire period 1993-94-2004 as the revised tax for the property bearing Door No.16, Jehangir Lane, George Town, Chennai is concerned.

2. The learned counsel for the writ petitioner now brought to the notice of this Court that during the pendency of the writ petitions, the writ petitioner cleared the arrears of property tax to be paid to the Chennai Corporation.

3. The learned counsel, appearing on behalf of the Chennai Corporation, also confirmed that the property tax arrears had already been cleared by the writ petitioner and the last spell alone is to be paid. The writ petitioner shall pay the last spell without any further delay. However, in respect of revision of property tax, this Court is of an opinion that a revised inspection is to be conducted by the Competent Authorities of the Chennai Corporation measured building and accordingly issued an assessment order, after providing an opportunity to the writ petitioner. Even during the inspection of the property, the writ petitioner shall be informed in advance and the measurements are to be taken in the presence of the writ petitioner or his authorized representatives, if any, deputed.

4. In this view of this matter, the respondents are directed to measure the property in the presence of the petitioner or his authorized representative and accordingly, assess the property tax, issue an assessment order and thereafter, the writ petitioner shall pay the property tax in accordance with the revised assessment to be made by the following procedures contemplated under the Chennai City Municipal Corporation Act. The said exercise shall be done by the respondent-Corporation, within a period of eight weeks from the date of receipt of a copy of this order.

5. With the above directions the writ petitions stand disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS iv)

//True Copy//

Sub Assistant Registrar

To

1. The Commissioner,
Corporation of Chennai
Rippon Buildings, Chennai - 600 003.

2. The Taxation Appeal Tribunal,
Rippon Buildings, Chennai - 600 003.

+1cc to Mr.K.F.Manavalan , Advocate SR.No. 1305

W.P. Nos.36432 to 36434 of 2004

A.SK(29/01/2019)