IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 04.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.6023 of 2010
& MP.No.1 of 2010

N.Krishnaraj ...Petitioner

Vs

1. The Revenue Officer,
   Corporation of Chennai,
   Ripon Building, Chennai - 600 003.

2. The Senior Accounts Officer,
   Corporation of Chennai,
   Zone No.IX, Chennai - 600 032. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari or order or direction, calling for the records of the first respondent against the petitioner made in the undated Property Tax Statement requiring him to pay the alleged property tax dues amounting to Rs.1,20,768/- (Rupees One lakh twenty thousand seven hundred and sixty eight only) in respect of his property i.e., Flat III-A, or "Race View Tower", No.32-E, (71) Mount Road, Guindy, Chennai - 600 032.

For Petitioner : Mr.B.Sundar

For Respondent : Mrs.Karthikaa Ashok,

SC for Respondents 1 & 2

O R D E R

The challenge in the present writ petition is to the demand made pursuant to the revision of the property tax of the petitioner to the property in Flat VIII-A, or "Race View Tower", No.32-E, (71) Mount Road, Guindy, Chennai - 600 032. One of the main ground raised by the petitioner in the present writ petition is that, the revision has been arbitrarily exercised without giving any notice to the writ petitioner and that he has not been appraised of the calculation adopted by the respondents, while arriving the tax amount.

2. A perusal of the demand made by the respondents does not reveal that the petitioner was earlier served with a show-cause notice or the mode of calculation as to how they arrived at the revised rate of revision of the tax amount. This Court in various decisions has held that, such a revision without prior notice by way of giving an opportunity to the writ petitioner to put forth objections would be illegal. Nevertheless, if the respondent is of the view that the tax requires to be revised, it is always open to them to exercise such powers after giving due opportunity to the writ petitioner herein.

3. In the light of the above observations, the impugned order for Name Transfer No.09/9425, in the file of Revenue Officer, Chennai Corporation, is set aside. Consequently, the matter is remanded back to the respondent herein for a fresh consideration by giving due prior notice to the petitioner, with regard to the proposed revision along with the details of the calculation as to how the respondents had arrived the revised rate, within a period of 60 days from the date of receipt of a copy of this order. On receipt of such notice, the petitioner herein shall give his objections, within a period of 30 days from the notice, which shall be considered duly by the respondents. Pending such proceedings, the petitioner shall continue to pay the property tax at the old rates.

4. Accordingly, the writ petition shall disposed of. Consequently, connected miscellaneous petition is closed. No Costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

Pkn.

To

1. The Revenue Officer,
Corporation of Chennai,
Rippon Building, Chennai - 600 003.

2. The Senior Accounts Officer,
   Corporation of Chennai,
   Zone No.IX, Chennai - 600 032.

+1cc to M/s.A.Karthika Ashok, Advocate Sr.55902

W.P.No.6023 of 2010

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srg 16/09/2019