IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.06.2019

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.8211 of 2019

and

W.M.P.Nos.8776 & 8781 of 2019

P.G.R.Ganeshan .. Petitioner

Vs.

1. The Commissioner,
   Greater Chennai Corporation,
   Ripon Buildings,
   Chennai - 600 003.

2. The Regional Deputy Commissioner,
   Greater Chennai Corporation,
   New No.117, Old No.64, NSK Salai,
   Kodambakkam,
   Chennai - 600 024.

3. The Assistant Revenue Officer,
   Revenue Department,
   Zonal Office X,
   Greater Chennai Corporation,
   New No.117, Old No.64, NSK Salai,
   Kodambakkam,
   Chennai - 600 024. .. Respondents

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records of the 3rd respondent's Impugned Notice dated 02.02.2019 under reference No.Z.O.X.R.D.C.No.Assr/SPL/2018-2019, and quash the same as illegal and invalid.

For Petitioner : Mr.B.Balachander

For Respondents : Mr.T.C.Gopalakrishnan
Standing Counsel

O R D E R

Mr.B.Balachander, learned counsel for the sole writ petitioner and Mr.T.C.Gopalakrishnan, learned standing counsel for Chennai Corporation on behalf of all the three respondents are before this Court.

2. By consent of learned counsel on both sides, the main writ petition itself is being taken up, it is being heard out and the same is being disposed of.

3. Subject matter of instant writ petition pertains to enhancement of property tax by Chennai Corporation for an immovable property owned by the writ petitioner. Vide a General Revision Notice, Chennai Corporation has enhanced the half yearly property tax from Rs.1,12,490/- to Rs.2,23,830/- with effect from first half of 2018-19. In other words, with effect from 01.04.2018.

4. The aforesaid General Revision notice is dated 24.09.2018.

5. A perusal of the notice dated 24.09.2018, i.e., General Revision Notice reveals that it is only a provisional assessment and there is a provision for filing objections to the Regional Deputy Commissioner, Greater Chennai Corporation. To be noted, the General Revision Notice dated 24.09.2018 refers to an appeal to the Regional Deputy Commissioner. However, this Hon'ble Court vide order dated 04.02.2019 made in W.P.No.3231 of 2019 has held that notices of such nature are provisional notices, objections from assessees have to necessarily be considered and the question of appeal will arise only after final assessment is made.

6. To be noted, aforesaid order dated 04.02.2019 in W.P.No.3231 of 2019 was made by another Hon'ble Judge of this Court by relying on a Judgement made by a Hon'ble Division Bench of this Court in Sanjai Gupta Vs. The Commissioner, Corporation of Chennai reported in 2009 (2) CTC 465.

7. Therefore, the Regional Deputy Commissioner, Greater Chennai Corporation (second respondent in the instant writ petition) shall consider objections and pass a final Assessment order. To be noted, it will be objections and not an appeal.

8. It is also brought to the notice of this Court that writ petitioner has already sent objections inter alia to the second respondent namely Regional Deputy Commissioner, Greater Chennai Corporation, on 06.02.2019.

9. The Regional Deputy Commissioner shall consider all the points raised in the objections and pass final Assessment order within a period of eight weeks from the date of receipt of a copy of this order.

10. A perusal of the case file placed before this Court reveals that there is interim protection by way of Status quo of recovery subject to the petitioner satisfying certain conditions.

11. This order made by my predecessor learned Judge is dated 10.04.2019, most relevant paragraph is paragraph 3 and the same reads as follows:

> '3. In the light of the same, there shall be an order of status-quo of recovery subject to the petitioner submitting proof of remittance of: (i) admitted tax and (ii) tax of 100% of existing tax as per G.O.Ms.No.73, Municipal Administration and Water Supply (MA.IV) Department dated 19.07.2018 within a period of two (2) weeks from today.'

12. The aforesaid conditional order i.e., conditional order of interim protection of status quo will continue to operate till the disposal of the objections of the writ petitioner by the second respondent i.e., till passing of final Assessment order by the second respondent.

This Writ Petition is disposed of on above terms. There shall be no order as to costs,. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

vum/vsm

To

1. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings,
Chennai - 600 003.

2. The Regional Deputy Commissioner,
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Kodambakkam,
Chennai - 600 024.

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Revenue Department,
Zonal Office X,
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New No.117, Old No.64, NSK Salai,
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Chennai - 600 024.

+2 cc's to Mr.Ashokmenon, Advocate Sr.No.46730
+1 cc to Mr.T.C.Gopalakrishnan, Advocate SR.No.46104

W.P.No.8211 of 2019 and
W.M.P.Nos.8776 & 8781 of 201919

pm(co)
CSL/11.07.2019