IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 27.03.2019

Coram

The Honourable DR.JUSTICE ANITA SUMANTH

W.P. No.8448 of 2019
& W.P.No.8973 & 8975 of 2019

K.Zeawdeen ... Petitioner

/Vs/

1. The Commissioner
   Greater Chennai Corporation,
   Ripon Building
   Chennai-600 003
2. The Assistant Revenue Officer,
   Revnue Department,
   Zonal Office-X,
   Greater Chennai Corporation,
   New No.117, Old No.64,
   N.S.K.Salai, Kodambakkam,
   Chennai-600 024 ... Respondents

P R A Y E R: WRIT PETITIONs under Article 226 of the Constitution in the nature of Certiorari calling for the records relating to the impugned demand notice dated 02.02.2019 in Z.O.X.R.D.C.No.Assr/SPL/2018-19 of the 2nd respondent and quash the same.

For Petitioner : Mr.R.Gopinath for
Mcgan Law Firm

For Respondents : Mr.T.C.Gopala Krishnan
Senior Standing Counsel

O R D E R

The writ petitioner has challenged a demand issued by the Corporation of Chennai dated 02.02.2019 towards property tax arrears in respect of 2^{nd} half of 2018-19 with regard to the property at New No.10, Mohammad Osman Road, T-Nagar, Chennai-600 017.

2. While various contentions have been raised in the writ petition itself, the only ground argued before me is that the demand is not preceded by any notice received by the petitioner calling for objections against the proposal to enhance the property tax.

3. Mr.R.Gopinath, learned counsel for the petitioner points out that the admitted taxes are all paid up to date and this position is not disputed by Mr.Gopala Krishnan.

4. On 21.03.2019, learned counsel for the Corporation was directed to state as to whether any notice has been issued prior to the impugned demand dated 02.02.2019.

5. Today he produces a copy of Notice No.1, which is a property tax general revision for the period 2018-19 dated 08.10.2018. However, he is unable to confirm service of the same on the petitioner.

6. Learned counsel for the petitioner on the other hand vehemently denies receipt of Notice No.1. In these circumstances and in the interests of justice, the impugned demand is quashed and the 2nd respondent directed to re-do the assessment afresh.

7. The petitioner has been supplied with a copy of the notice today and will treat the same as a show cause notice. The petitioner will appear before the 2nd respondent on 22.04.2019, when he will be furnished with a working sheet and break-up of the impugned demand. Thereafter, appropriate orders will be passed after hearing the petitioner, within a period of four(4) weeks from the date of conclusion of personal hearing. No further notice will be issued in the matter. This writ petition is disposed of in the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

ska

To

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

2. The Assistant Revenue Officer,
   Revnue Department, Zonal Office-X,
   Greater Chennai Corporation,
   New No.117, Old No.64, N.S.K.Salai, Kodambakkam,
   Chennai-600 024

+1 cc to M/s.Mcgan Law Firm, Advocate, Sr.No. 29433

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CSL/10.06.2019