

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 03.04.2019

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THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.9531 of 2019
& WMP Nos.10151 and 10152 of 2019

Mrs.Sundaravel Thirunavukarasu

.... Petitioner

-vs-

1. The Commissioner,
Greater Chennai Corporation,
Ripon Building, Chennai - 600 003.
2. The Assistant Revenue Officer,
Revenue Department,
Zone IX, Greater Chennai Corporation,
No.1, 4th Cross Street, Lake Area,
Nungambakkam, Chennai - 600 034.
3. The Chennai Metro Water Supply & Sewerage Board,
rep. By its Chairman, Chintadripet,
Chennai - 600 002.
4. The Deputy Area Engineer,
Chennai Metro Water Supply & Sewerage Board,
Area IX, No.1, Dr.Ranga Road,
Abiramapuram, Chennai - 600 018.

.... Respondents

PETITION filed under Article 226 of The Constitution of India praying for the issuance of Writ of Certiorarified Mandamus calling for the General Revision Notice No.1, vide Ref.No.S/1/18-19/088543 dated 24.09.2018, Bill No.01125 on the file of the 1st respondent and quash the same and consequently to direct the 1st respondent to pass an order by affording the reasonable opportunity and also in accordance with Part 1-A Schedule IV read with Section 100 of the Chennai City Municipal Corporation Act.

For Petitioner : Mr.P.C.Harikumar

For Respondents:Mr.T.C.Gopalakrishnan - R1 & R2
Mr.Poonam Chobra - R3 and R4

O R D E R

Mr.T.C.Gopalakrishnan, learned Standing Counsel takes notice for R1 and R2 and Mr.Poonam Chobra, learned counsel takes notice for R3 and R4. At request and by consent of both sides, the Writ Petition is taken up for final disposal at the stage of admission.

2. The petitioner challenges the Property tax General Revision notice in Form No.1 dated 24.09.2018 for the first half of 2018-19 enhancing the existing half yearly tax from Rs.1,16,336/- to Rs.2,15,575/-. The property in question situated at No.80(57) Cathedral Road, Teynampet, Chennai - 600 086 and comprises of ground, first, second and third floors. According to the petitioner, no notice has been issued prior to the impugned notice and this position has been fairly admitted by Mr.T.C.Gopalakrishnan, learned counsel for the Corporation. Upon receipt of the aforesaid notice, the petitioner has filed her objection dated 03.11.2018 that are admittedly pending disposal.

3. Heard the learned counsels for the petitioner and the respondents.

4. It is seen that the existing half yearly tax has been paid on 24.08.2018 and there is no dispute raised in this regard. The dispute before me relates only to the difference of Rs.99,239/-. The difference arises on account of the utilisation of a portion of the property, that according to the Corporation, is commercial in nature, but according to the petitioner, is under self occupation. This is a matter to be decided by the appellate authority and I refrain from adverting to the same further or making any observations thereupon.

5. Be that as it may, as an interim measure, taking into account the balance of convenience expressed by both parties, a sum of Rs.50,000/- shall be remitted by the petitioner within a period of one (1) week from today. The appellate authority shall issue notice to the petitioner and dispose the appeal in accordance with law after affording an opportunity of personal hearing to the petitioner within a period of six (6) weeks from the date of receipt of a copy of this order. The petitioner is directed to submit proof of remittance of the aforesaid amount at the time of hearing of the appeal. The demand raised in the impugned notice, in excess of 100% of the existing rates, shall be kept in abeyance till such time orders are passed by the Appellate Authority, as aforesaid.

6. As far as the letter dated 11.02.2019 raising a demand by the 3rd and 4th respondents is concerned, since the levy of water and sewerage tax shall depend upon the assessment of property

tax, the demand dated 11.02.2019 shall be kept in abeyance till the property tax assessment is finalised.

7. The Writ Petition is disposed of in the above terms. No costs. Consequently, connected Miscellaneous petitions are closed.

s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

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To

1. The Commissioner,
Greater Chennai Corporation,
Ripon Building, Chennai - 600 003.
2. The Assistant Revenue Officer,
Revenue Department,
Zone IX, Greater Chennai Corporation,
No.1, 4th Cross Street, Lake Area,
Nungambakkam, Chennai - 600 034.
3. The Chairman
The Chennai Metro Water Supply & Sewerage Board,
Chintadripet,
Chennai - 600 002.
4. The Deputy Area Engineer,
Chennai Metro Water Supply & Sewerage Board,
Area IX, No.1, Dr.Ranga Road,
Abiramapuram, Chennai - 600 018.

- +1 CC to Mr.P.C.Harikumar, Advocate sr 32345.
+1 CC to Mr.T.C.Gopalakrishnan, Advocate sr 32198.
+1 CC to Ms.Poonam Chobra, Advocate sr 32079.

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GJII(CO)
SP(26/04/2019)