IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.06.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.9604 of 2019
and
W.M.P.Nos.10214 & 10219 of 2019

Akbar Ali Yusuf Ali Estates
Rep. by Co-Owner Akbari H Madraswala,
S/o. Late. Hussainbhai Akberally Madraswala,
No.315 (152), Thambu (Chetty) Street,
George Town, Chennai - 600 001. .. Petitioner

Vs.

1. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings,
Sydenhams Road, Kannappar Thidal,
Periyamet, Chennai - 600 003.

2. Deputy Commissioner (Revenue and Finance)
Greater Chennai Corporation,
Ripon Buildings,
Sydenhams Road, Kannappar Thidal,
Periyamet, Chennai - 600 003.

3. The Revenue Officer,
Greater Chennai Corporation,
Ripon Buildings,
Sydenhams Road, Kannappar Thidal,
Periyamet, Chennai - 600 003.

4. The Assistant Revenue Officer,
Zonal 5/ Revenue Department,
Greater Chennai Corporation,
No.61, Basin Bridge Road,
Old Washermenpet,
Chennai - 600 021. .. Respondents

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records pertaining to the impugned order assessment in terms of Notice 10/16-110/23105 dated 17.03.2017, notice 10/18-19/108161 dated 12.07.2018 and the general revision notice E/1/18-19/319319 dated 26.09.2018 issued by the first and fourth

WEB COPY

respondent and the impugned demand Notice No. Z.O.V.R.D.C.No.R1/SPL/2018 dated 19.11.2018 issued by the fourth respondent and quash the same for the property situated at No.315, (Old No.152), Thambu Chetty Street, Chennai - 600 001.

For Petitioner : Mr.Vinod Paul Tyagaraj David

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

O R D E R

Mr.Vinod Paul Tyagaraj David, learned counsel on record for the sole writ petitioner and Mr.T.C.Gopalakrishnan, learned standing counsel for Chennai Corporation on behalf of all the four 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.2,16,070/- to Rs.3,89,285/- 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 26.09.2018.

5. A perusal of the notice dated 26.09.2018 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.

WEB COPY

7. Therefore, the jurisdictional Regional Deputy Commissioner, Greater Chennai Corporation shall consider objections and pass a final Assessment order. To be noted, it will be objections and not an appeal.

8. To be noted, in the instant writ petition second respondent is described as Deputy Commissioner (Revenue and Finance). However, the authority concerned is jurisdictional Regional Deputy Commissioner, Greater Chennai Corporation. This Court is informed by learned Standing Counsel for Chennai Corporation that it is Regional Deputy Commissioner, Greater Chennai (North). Learned Standing Counsel for Chennai Corporation undertakes to communicate this order to the jurisdictional Regional Deputy Commissioner, Greater Chennai (North).

9. It is also brought to the notice of this Court that writ petitioner has already sent objections inter alia to respondents 1 and 4 on 02.03.2019.

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

11. In the light of the trajectory, which this matter has taken and in the light of interim protection that has been granted to similarly placed assessees in other matters, there shall be an order of Status-quo of recovery till the disposal of the objections/financial assessment by the Regional Deputy Commissioner, subject to the conditions that the writ petitioner continues to pay half yearly property tax at the existing rate of Rs.2,16,070/- without delay or default qua time frame in this regard prescribed by rules under Chennai City Municipal Corporation Act, 1919.

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

WEB COPY

Sd/-
Assistant Registrar(CS)

//True copy//

Sub Assistant Registrar

vum/vsm

https://hcservices.ecourts.gov.in/hcservices/

To

1. The Commissioner,
   Greater Chennai Corporation,
   Ripon Buildings,
   Sydenhams Road, Kannappar Thidal,
   Periyamet, Chennai - 600 003.

2. Deputy Commissioner (Revenue and Finance)
   Greater Chennai Corporation,
   Ripon Buildings,
   Sydenhams Road, Kannappar Thidal,
   Periyamet, Chennai - 600 003.

3. The Revenue Officer,
   Greater Chennai Corporation,
   Ripon Buildings,
   Sydenhams Road, Kannappar Thidal,
   Periyamet, Chennai - 600 003.

4. The Assistant Revenue Officer,
   Zonal 5/ Revenue Department,
   Greater Chennai Corporation,
   No.61, Basin Bridge Road,
   Old Washermenpet,
   Chennai - 600 021.

5. The Regional Deputy Commissioner,
   Greater Chennai Corporation
   Chennai.

+2cc to Mr.Davig Tyagaraj, Advocate SR.No.46048

+1cc to Mr.T.C.Gopalakrishnan, Advocate SR.No.46105

W.P.No.9604 of 2019 and
W.M.P.Nos.10214 & 10219 of 2019

RR(CO)
GMY(08/07/2019)

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/