

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.06.2019

Coram

THE HONOURABLE MR. JUSTICE M.SUNDAR

W.P.No.10627 of 2019  
and W.M.P.No.11104 of 2019

Irudhayarani

.. Petitioner

vs.

1. The Commissioner  
Greater Chennai Corporation  
Rippon Building, Chennai.
2. Assistant Revenue Officer  
Zone 9/Revenue Department  
Greater Chennai Corporation  
No.1, Lake Area 4<sup>th</sup> Cross Street  
Nungambakkam  
Chennai - 600 034.
3. Regional Deputy Commissioner (Central)  
Greater Chennai Corporation  
36B, 2<sup>nd</sup> Cross Street  
Pulla Avenue, Shenoy Nagar  
Chennai - 600 030.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, calling for the entire records relating to General Revision Notice No.S/1/18-19/1007547 dated 26.10.2018 issued by the respondent and consequential Final Warrant Notice dated 09.03.2019 in Ma.A-9Va Thoo.Na.Ka.No.R1/DN-113/383/2019 issued by the second respondent in respect of Door No.1/1, Grama I Street Ward 113 Zone 09 Nungambakkam Chennai and quash the same and pass such further or other order as this Hon'ble Court deems fit and proper in the circumstances of the case.

For Petitioner : Mr.J.Titus Enock

For Respondents : Mr.T.C.Gopalakrishnan,  
Standing Counsel for Chennai  
Corporation

## ORDER

Mr.J.Titus Enock, learned counsel on record for the petitioner and Mr.T.C.Gopalakrishnan, learned Standing Counsel for Chennai Corporation on behalf of the three respondents are before this Court.

2. By consent of both the learned counsel, the main writ petition itself is taken up for disposal.

3. Considering the narrow scope and compass on which this writ petition turns, it may not be necessary to advert to facts in great detail.

4. Suffice to say that this writ petition pertains to a general revision of property tax.

5. A General Revision Notice dated 26.10.2018, was issued by Chennai Corporation, enhancing the half yearly property tax for the petitioner's property from Rs.6,125/- to Rs.14,285/- with effect from first half year of 2018-19 i.e., I-2018-19. In other words from 01.04.2018.

6. It is not in dispute that this is a provisional notice, which is issued as part of the general revision and it is open to the assessee to file objection, which has been styled as 'appeal' before the third respondent. It is also not in dispute in the instant case that the writ petitioner has filed such objections/appeal with the third respondent on 27.11.2017 (The copy placed before this Court is dated 04.12.2018, and this Court is informed that the papers have been substituted as the same were misplaced).

7. To be noted, vide order dated 04.02.2019 made in W.P.No.3231 of 2019, a Hon'ble Single Judge of this Court, relying on the principle laid down by a Hon'ble Division Bench in Sanjai Gupta Vs. The Commissioner, Corporation of Chennai reported in 2009 (2) CTC 465 has held that notices of the above nature are provisional notices, objections from assessee have to necessarily be considered and the question of appeal will arise only after final assessment is made.

8. Learned Standing Counsel for Chennai Corporation submitted that this order of Hon'ble Single Judge has not been carried in appeal and it is operating.

9. Suffice to say that there is no dispute or disagreement that objections/appeal pursuant to General Revision Notice dated

26.10.2018 are now pending with the third respondent.

10. Learned Standing Counsel for Chennai Corporation, on instructions from the third respondent, submits that this objections/appeal will be disposed of in a manner known to law, after giving an opportunity to the petitioner within four weeks from today i.e., on or before 02.07.2019. Such order of the third respondent disposing of the objections/appeal shall be duly served on the petitioner with due acknowledgement within five working days from the date of disposal.

11. This douses the anxiety of petitioner with regard to her challenge to the General Revision and therefore, this writ petition is disposed of in the aforesaid manner. No costs. Consequently, connected miscellaneous petition is closed.

12. To be noted, an order of status quo has been granted by my learned predecessor Judge on 15.04.2019. On instructions, learned counsel for respondents submitted that status-quo will continue to be maintained till disposal of the objections/appeal by the third respondent. This is recorded.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

Vsm

To

1. The Commissioner  
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Rippon Building, Chennai.
2. Assistant Revenue Officer  
Zone 9/Revenue Department  
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3. Regional Deputy Commissioner (Central)  
Greater Chennai Corporation  
36B, 2<sup>nd</sup> Cross Street  
Pulla Avenue, Shenoy Nagar  
Chennai - 600 030.

+1cc to M/s.Titus Enock, Advocate, S.R.No. 44947

+1cc to M/s.T.C.Gopalakrishnan, Advocate, S.R.No. 45057

W.P.No.10627 of 2019  
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VSNI I (CO)  
RMP (01/07/2019)



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