

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 07.06.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.10747 of 2019

and

W.M.P.Nos.11219 & 11222 of 2019

Mrs.K.Maragathaselvi .. Petitioner

Vs.

1. The Secretary,  
Government of Tamilnadu,  
Department of Municipal Administration  
and Water Supply, Secretariat,  
Fort St.George,  
Chennai - 600 009.
2. The Commissioner,  
Greater Chennai Corporation,  
Chennai - 600 003.
3. The Assistant Revenue Officer,  
Zonal V, 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 General Revision No.S/1/18-19/1249256 dated 21.01.2019 issued by the 3rd respondent and quash the same.

For Petitioner : Mr.B.Shankar Ganesh for  
Mr.R.Rajesh Vivekananthan

For Respondents : Mr.T.C.Gopalakrishnan  
Standing Counsel (for R2 and R3)  
Mr.R.P.Prathap Singh,  
Government Advocate (for R1)

#### O R D E R

Mr.B.Shankar Ganesh, learned counsel representing the counsel on record for sole writ petitioner, Mr.R.P.Prathap Singh, learned Government Advocate for respondent No.1 and Mr.T.C.Gopalakrishnan, learned standing counsel for Chennai Corporation on behalf of respondents 2 and 3, 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 proposed to enhance the half yearly property tax from Rs.28,389/- to Rs.74,585/- 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 21.01.2019.

5. A perusal of the notice dated 21.01.2019, 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 21.01.2019 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 assesseees 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 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 third respondent namely The Assistant Revenue Officer, Zonal Office-V, Greater Chennai Corporation on 18.02.2019.

9. Adverting to the objections dated 18.02.2019, Mr.B.Shankar Ganesh, learned counsel representing the counsel on record for writ petitioner submitted that objections are cryptic and therefore it would serve the purpose if leave is granted to the petitioner to file additional objections. Learned counsel undertakes that

the petitioner will file additional objections with the jurisdictional Regional Deputy Commissioner, Greater Chennai Corporation within one week from the date of receipt of a copy of this order.

10. The jurisdictional 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 filing of the additional objections.

11. Learned Standing Counsel for Chennai Corporation undertakes to communicate this order to the jurisdictional Regional Deputy Commissioner, Greater Chennai Corporation.

12. 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. 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.'

13. 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 Regional Deputy Commissioner, Greater Chennai Corporation i.e., till passing of final Assessment order by the Regional Deputy Commissioner, Greater Chennai Corporation and communication of the same to the writ petitioner under due acknowledgement.

14. 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 III)

//True Copy//

Sub Assistant Registrar

vum/vsm  
To

1. The Secretary,  
Government of Tamilnadu,  
Department of Municipal Administration  
and Water Supply, Secretariat,  
Fort St.George,  
Chennai - 600 009.

2. The Commissioner,  
Greater Chennai Corporation,  
Chennai - 600 003.

3. The Assistant Revenue Officer,  
Zonal V, Greater Chennai Corporation,  
No.61, Basin Bridge Road,  
Old Washermenpet,  
Chennai - 600 021.

+1cc to Mr.R.Rajesh Vivekananthan , Advocate SR.No. 46031

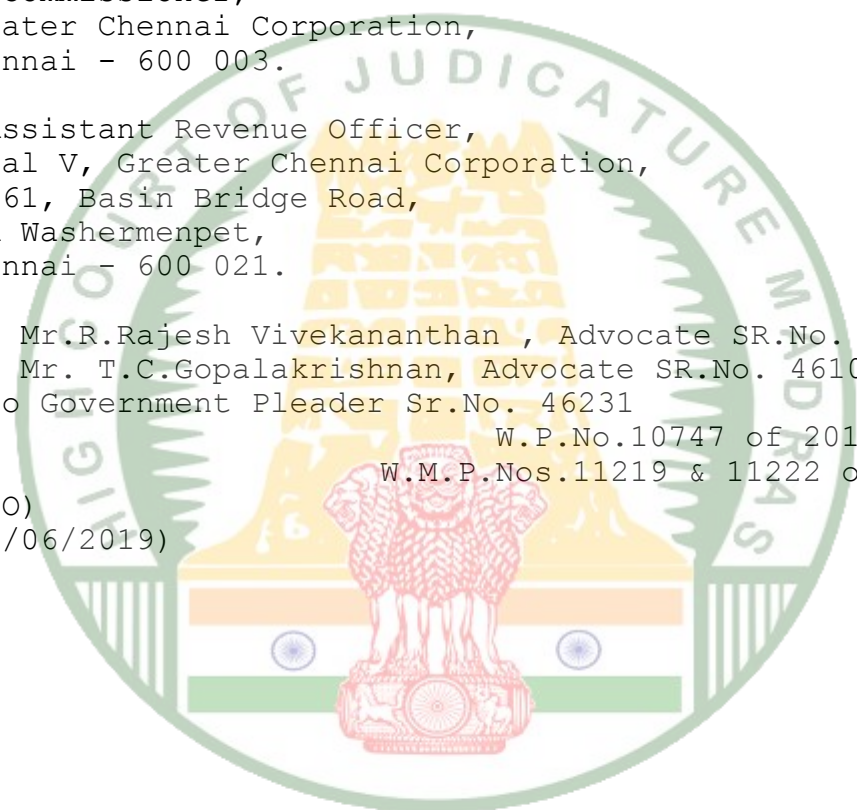
+1cc to Mr. T.C.Gopalakrishnan, Advocate SR.No. 46106

+1 cc to Government Pleader Sr.No. 46231

W.P.No.10747 of 2019 and

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pm (CO)  
A.SK(26/06/2019)

The seal of the Tamil Nadu Legislative Assembly is a circular emblem. It features a central golden temple gopuram (tower) with a red lion standing in front of it. The lion is facing forward and is flanked by two smaller lions. The entire emblem is set against a green background with a white border. The words "TAMIL NADU LEGISLATIVE ASSEMBLY" are written in English around the top half of the circle, and "தமிழ்நாடு சட்டமன்றப் பேரவை" is written in Tamil around the bottom half. Below the seal, the motto "सत्यमेव जयते" (Satyameva Jayate) is written in Devanagari script.

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