

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 24.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.11068 of 2019
and
W.M.P.No.11513 of 2019

M/s.ITC Limited,
10, Cathedral Road,
Chennai - 600086.
Rep. by its General Manager
Samir Jee pandita

...Petitioner

Vs

1. Assistant Revenue Officer-Zone IX,
Greater Chennai Corporation,
Zonal Office-IX,
No.1, 4th Street, Lake Area,
Nungambakkam,
Chennai - 600034.

2. Regional Deputy Commissioner,
Greater Chennai Corporation,
No.1, 4th Street, Lake Area,
Nungambakkam,
Chennai - 600034.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the Impugned Order dated 29.03.2019 issued by the 1st respondent and quash the same.

For Petitioner : Mr.Krishna Srinivasan

For Respondents: Mr.T.C.Gopalakrishnan, SC

O R D E R

This Court, in various decisions have held that the revision of property tax without prior notice, calling for the objections from the assessee and without giving details of the calculation as to how the tax amount came to be revised, is

violative of principles of natural justice and had remanded back the matters for reconsideration.

2. In the present case, the main ground raised by the petitioner is that the demand has been made without any prior notice to the petitioner. Following the various decisions of this Court, I am also of the view that the matter can be remanded back to the second respondent herein, for a fresh consideration after giving due opportunity to the petitioner.

3. In the light of the above observations, the impugned notice dated 29.03.2019 is set aside. Consequently, the matter is remanded back to the second respondent herein for a fresh consideration, after giving due opportunity to the petitioner to raise his objections. During such consideration, the respondent shall serve notice to all persons who are interested in the subject matter. Such an exercise shall be completed as expeditiously as possible.

4. Accordingly, the writ petition stands disposed of. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

hvk
To

1. Assistant Revenue Officer-Zone IX,
Greater Chennai Corporation,
Zonal Office-IX,
No.1, 4th Street, Lake Area,
Nungambakkam, Chennai - 600034.

2. Regional Deputy Commissioner,
Greater Chennai Corporation,
No.1, 4th Street, Lake Area,
Nungambakkam, Chennai - 600034.

+1cc to M/s.S.Ramssubramaniam, Advocate Sr.63705
+1cc to Mr.T.C.Gopalakrishnan, Advocate Sr.63319

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and
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srg 28/08/2019