IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 04-07-2019
CORAM
THE HON'BLE MR.JUSTICE M.SUNDAR
W.P.No.15732 of 2018
And
W.M.P.Nos.18689 and 18690 of 2018

The Madras Seva Sadan,
Door No.13, Harrington Road,
Chetpet, Chennai-600 031
Represented by its Honorary General
Secretary Mrs.Krithika Kumar Quintal .. Petitioner

..Vs..

1.The Commissioner,
Greater Chennai Corporation,
Rippon Buildings,
Chennai-600 003.

2.The Assistant Commissioner,
Zonal Office-IX,
Greater Chennai Corporation,
No.1, Lake Area, 4th Cross Street,
Nungambakkam,
Chennai-600 034. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to quash the Notice dated 18.5.2018 bearing Ref.No.Z.O.IX.R.D.C.No.R3/ 1587/2018 issued by the second respondent and the consequential Assessment Order dated 6.6.2018 bearing Ref.No.N/09/110/18-19/ 4301 and direct the second respondent to consider the objections dated 28.5.2018 regarding the assessment of Property Tax of Door No.7/1 (13/1).

For Petitioner : Mr.M.Aravind Subramaniam

For Respondents : Ms.Karthikaa Ashok,
Standing Counsel for Chennai Corporation.

O R D E R

Mr.M.Aravind Subramaniam, learned counsel on record for writ petitioner and Ms.Karthikaa Ashok, learned Standing Counsel for Chennai Corporation on behalf of both respondents are before this Court.

2. Read this in conjunction with and in continuation of earlier proceedings made by a Hon'ble Predecessor Judge of this Court on 27.6.2018 which reads as follows:

> “Ms.Karthikaa Ashok, learned Standing Counsel accepts notice for the respondents and is directed to get complete instructions with regard to the property, which was already assessed to tax and the property, in respect of which, a fresh assessment has been made, pursuant to the Circular issued by the Corporation dated 20.4.2018. List on 23.7.2018.
>
> 2. Till the writ petition is heard and disposed of, no coercive action shall be initiated against the petitioner.”

3. Today learned Standing Counsel for Chennai Corporation submits that instructions have since been obtained in accordance with earlier proceedings and her submissions are as follows:

> (a) With regard to the impugned notices being provisional notice dated 18.5.2018 bearing Reference Z.O.IX.R.D.C. No.R3/1587/2018 and Notice No.6 captioned under 'New Assessment' dated 1.6.2018 bearing Reference 6/18-19/171623, an inadvertent error has crept in.
>
> (b) The error according to learned Standing Counsel is, while the aforesaid two impugned notices refer to Door No.13/1 (Old No.7/1), Harrington Road, Chetpet, Chennai-600 031, the measurements and other particulars mentioned in the notices pertain to Door No.13.
>
> (c) To be noted, both Door Nos.13/1 and 13 belong to the writ petitioner.
>
> (d) As the error which according to learned Standing Counsel is inadvertent, leave is sought to issue notices afresh for Door No.13/1.
>
> (e) It is submitted that Door No.13 was thus far exempt from property tax under

Section 101(c) of 'Chennai City Municipal Corporation Act, 1919' ('CCMC Act' for brevity). However, according to learned Standing Counsel, exemption is no longer available owing to an amendment and Door No.13 will now be assessed afresh under new assessment.

4. In the light of the aforesaid trajectory in the hearing today, following order is passed:

(a) Impugned notices being provisional notice bearing Reference Z.O.IX.R.D.C. No.R3/1587/2018 and Notice No.6 captioned 'New Assessment' dated 1.6.2018 bearing Reference 6/18-19/171623 are set aside.

(i) To be noted, aforesaid notices are set aside solely on the ground that according to respondents, an inadvertent error has crept in qua these notices. To be noted, the said error is, details of Door No.13 have been given in the notices while they refer to Door No.13/1.

(ii) For further clarity, it is set out that impugned notices have not been set aside on merits but solely owing to the aforementioned error that has crept in.

(b) Respondent-Chennai Corporation shall issue provisional assessment notice afresh for Door No.13/1, give an opportunity to the writ petitioner to object to the same and thereafter pass final assessment orders, in accordance with orders of this Court governing this subject more particularly as per order made in WP No.3231 of 2019 dated 4.2.2019.

(c) With regard to Door No.13, it is open to the respondent-Chennai Corporation to issue notice for new assessment and commence the proceedings for a new assessment in accordance with CCMC Act after putting the writ petitioner on notice.

(d) Until the aforesaid process is completed, with regard to Door No.13/1, writ petitioner shall continue to pay property tax at the existing / prevailing rate.

5. This writ petition is disposed of with the above directions. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Svn

To

1.The Commissioner,
Greater Chennai Corporation,
Rippon Buildings,
Chennai-600 003.

2.The Assistant Commissioner,
Zonal Office-IX,
Greater Chennai Corporation,
No.1, Lake Area, 4th Cross Street,
Nungambakkam,
Chennai-600 034.

+1cc to Mr.M.Aravind Subramaniam, Advocate sr.56663
+1cc to Ms.Karthikaa Ashok, Advocate sr.56098

WP 15732 of 2018

kk(co)
nr 09/08/2019