

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 22.07.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.Nos.21420 and 21423 of 2019

&

W.M.P.Nos.20620 to 20623 of 2019

Mrs.Surekha T.Sethiya

... Petitioner
in both W.Ps.

Vs.

1.The Commissioner

Chennai City Municipal Corporation

Ripon Building

Chennai - 600 003

2.The Revenue Officer (Property Tax)

Chennai City Municipal Corporation

Ripon Building

Chennai - 600 003

3.The Assistant Revenue Officer

Zone - 3, Revenue Department

No.1 Thattankulam Street

Bazar Road, Madhavaram

Chennai - 600 003

... Respondents
in both W.Ps.

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus to call for the records of the 3rd respondent in respect of Bill No.00798, 00799 old Bill No.10085 & 10087 dated 14.06.2019 for the premises bearing No.95, G.N.T Road, Chennai - 600 060 as per 29, Schedule IV, Chennai City Municipal Act 4 of the 1990 and quash the same as illegal, unlawful and arbitrary and consequently forbear the respondents from in any manner proceeding to recover the property tax without following the guidelines contented in G.O.Ms.No.72 dated 26.07.2018.

For Petitioner : Mr.M.Vaidhiyanathan
for Mr.C.A.Sharmila

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

COMMON ORDER

This common order will dispose of both these writ petitions.

2. Mr.M.Vaidyanathan, learned counsel appearing on behalf of counsel on record for the writ petitioner in both these writ petitions is before this Court. Mr.T.C.Gopalakrishnan, learned Standing Counsel for Chennai Corporation accepts notice on behalf of all the three respondents in both these writ petitions and learned standing counsel is before this Court.

3. It is submitted that subject matter of both these writ petitions arise out of common factual matrix and it pertains to levy of property tax under 'Chennai City Municipal Corporation Act, 1919' ('CCMC Act' for brevity). It is pointed out that the property, which forms subject matter of both these writ petitions is at '97/72B G.N.T Road, Ring Road, Madhavaram, Chennai - 600 060' (hereinafter 'said property' for the sake of brevity, clarity and convenience). It is submitted that said property is owned by the writ petitioner, said property was assessed to property tax and the same is being paid without any default by the writ petitioner. Though the said property is one, owing to the nature of the property and owing to there being separate electricity connections, there are two property tax assessments for the said property vide two bill numbers, which are Bill Nos.03-025-00798-000 and 03-025-00799-000.

4. It is submitted that there was enhancement of property tax for said property by Chennai Corporation, the same was assailed in this Court by the writ petitioner by way of an earlier writ petition being W.P.No.34239 of 2013, said writ petition was referred to Lok Adalat and an award came to be passed being award dated 08.07.2017. In and by the said award, which is now operating, the half-yearly property tax that is being paid vide the aforesaid bill numbers for said property are Rs.7,498/- (Rupees Seven Thousand Four Hundred and Ninety Eight only) and Rs.7,399/- (Rupees Seven Three Hundred and Ninety Nine only).

5. When things stood as above, as part of general revision. writ petitioner sent a representation dated 29.03.2019. Suffice to say that in this representation, it was pointed out that certain determinants/parameters pertaining to said property have not been taken into account for the current levy and Chennai Corporation was requested to rectify and correct the same.

6. It is submitted that when things stood as above, the writ petitioner was visited with two notices, both dated

14.06.2019, wherein it has been shown that the half-yearly property tax payable vide the aforesaid two bill numbers i.e., Bill Nos.03-025-00798-000 and 03-025-00799-000 is Rs.2,25,315/- each

7. Learned Standing Counsel for Chennai Corporation, who has accepted notice on behalf of the respondents, submitted that the aforesaid representation dated 29.03.2019, which is common for both the bill numbers will be taken up and correctional measures as required will be carried out.

8. In other words, the aforesaid representation dated 29.03.2019 will be disposed of in a manner known to law, is learned Standing Counsel's say.

9. Therefore, the instant writ petitions now turn on a very narrow compass. Suffice to direct the third respondent in both the writ petitions to dispose of the aforesaid representation dated 29.03.2019 from the writ petitioner (Page 11 of the typed-set of papers forming part of the case file) within eight weeks from the date of receipt of a copy of this order in accordance with law and in a manner known to law.

10. The disposal of the representation so made within the aforesaid time frame shall be communicated to the writ petitioner under due acknowledgment within seven working days from the date of disposal.

11. Until such disposal and communication of the same to the writ petitioner under due acknowledgment, there shall be no coercive action or distraint proceedings qua said property/against the petitioner subject to writ petitioner paying half-yearly property tax at the existing rate of Rs.7,498/- (Rupees Seven Thousand Four Hundred and Ninety Eight only) and Rs.7,399/- (Rupees Seven Three Hundred and Ninety Nine only) for said property at 97/72B G.N.T Road, Ring Road, Madhavaram, Chennai - 600 060 without any default.

Both the writ petitions are disposed of with the above directions. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

gpa

To

1.The Commissioner
Chennai City Municipal Corporation
Ripon Building
Chennai - 600 003

2.The Revenue Officer (Property Tax)
Chennai City Municipal Corporation
Ripon Building
Chennai - 600 003

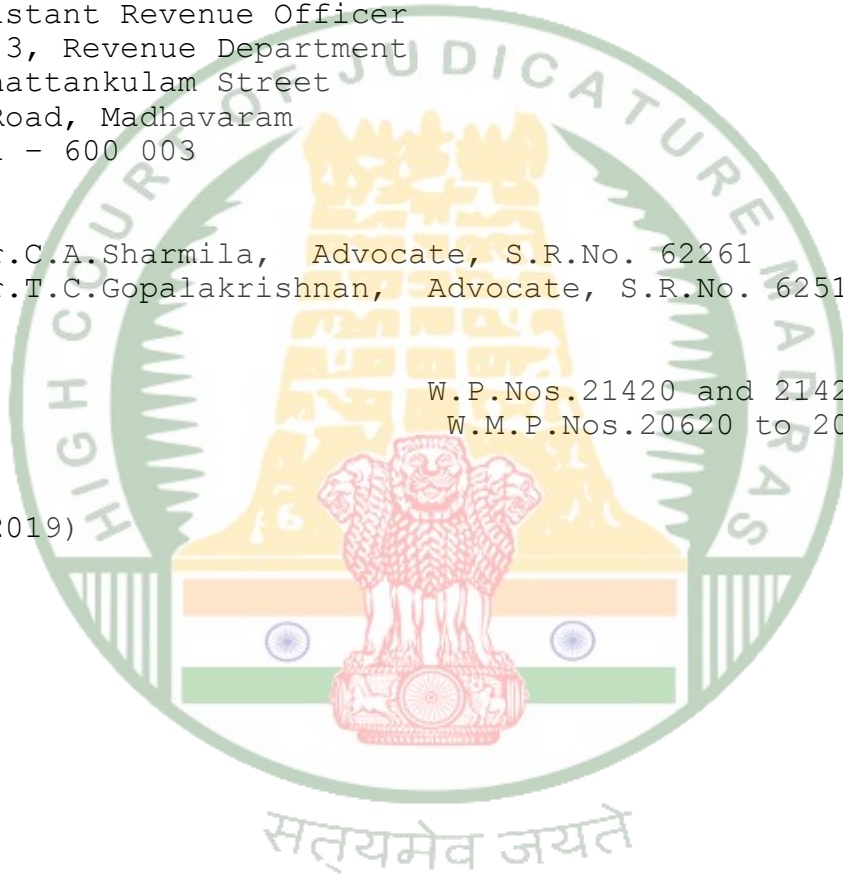
3.The Assistant Revenue Officer
Zone - 3, Revenue Department
No.1 Thattankulam Street
Bazar Road, Madhavaram
Chennai - 600 003

+2cc to Mr.C.A.Sharmila, Advocate, S.R.No. 62261

+1cc to Mr.T.C.Gopalakrishnan, Advocate, S.R.No. 62517

W.P.Nos.21420 and 21423 of 2019 &
W.M.P.Nos.20620 to 20623 of 2019

PA (CO)
GN(22/08/2019)



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