

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.26826 of 2019

and

WMP.Nos.26222 & 26224 of 2019

Prof.M.Viswanathan Diabetes Research Centre,
a Society registered under the Societies Registration Act
having address at
No.4, West Madha Church Road,
Royapuram, Chennai-600 013
Represented by Dr.Vijay Vishwanathan,
President ...Petitioner

vs.

- 1.The Commissioner
Greater Corporation of Chennai
"Ripon Building"
Chennai-600 003.
- 2.The Assistant Revenue Officer
Greater Corporation of Chennai
Zone 05, Ward No.50
Chennai-600 013. ...Respondents

Writ Petition filed under Article 226 of the
Constitution of India praying to issue a Writ of
Certiorari, calling for the record of the impugned Notice
No.1 General Revision 2018-2019 dated 29.11.2018 issued
by the 2nd respondent revised arbitrarily in respect of
the property of the petitioner.

For Petitioner : Mr.Ambili Menon
For Respondents : Mr.T.C.Gopalakrishnan
standing counsel

O R D E R

Mr.T.C.Gopalakrishnan, learned standing counsel
takes notice for the respondents. By consent of the
parties, the main writ petition is taken up for final
disposal at the admission stage itself.

2. The petitioner is aggrieved against the General Revision Notice No.1 dated 29.11.2018 for enhancing the property tax.

3. It is seen that the petitioner sent his objections against such proposed enhancement on 21.06.2019 and the same is still pending. Even, from perusal of the impugned revision notice, it could be seen that within 15 days of receipt of such notice, the appeal can be preferred to the Deputy Commissioner (Revenue & Finance), Greater Chennai.

4. Therefore, it is seen that the petitioner has challenged the general revision notice No.1 straightaway before this Court without pursuing his remedy by way of filing an appeal before the concerned authority.

5. The learned standing counsel for the respondent/Corporation submitted that the objections raised by the petitioner will have to be considered and appropriate orders to be passed on merits and in accordance with law only by the said Appellate Authority.

6. Considering the above stated facts and circumstances and without expressing any view on the merits of the claim made by the petitioner as well as the respondent/Corporation, this Writ Petition is disposed of as follows:

(a) The petitioner is directed to file such an appeal before the concerned authority within a period of two weeks from the date of receipt of a copy of this order, also by enclosing the objections already raised by the petitioner dated 21.06.2019 addressed to the respondents herein.

(b) On receipt of such appeal and objections, the Deputy Commissioner (Revenue & Finance), Greater Chennai, shall consider the same and pass orders on merits and in accordance with law, after giving due opportunity of hearing to the petitioner.

(c) Such exercise shall be done by the said authority within a period of four weeks from the date of receipt of the appeal as directed supra.

(d) Till an order is passed by the concerned Appellate Authority, the respondents are directed not to take any coercive steps against the petitioner to recover the enhanced property tax.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

mk

To

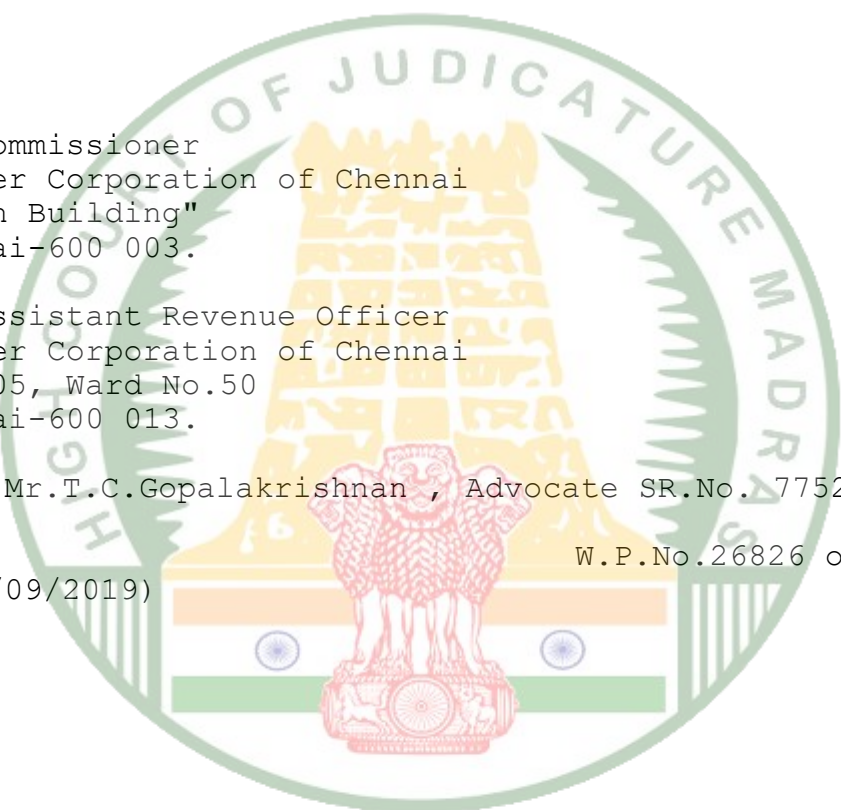
1.The Commissioner
Greater Corporation of Chennai
"Ripon Building"
Chennai-600 003.

2.The Assistant Revenue Officer
Greater Corporation of Chennai
Zone 05, Ward No.50
Chennai-600 013.

+1cc to Mr.T.C.Gopalakrishnan , Advocate SR.No.77528

W.P.No.26826 of 2019

A.SK(24/09/2019)

The seal of the High Court of Madras is a circular emblem. It features a central yellow temple gopuram (tower) with a red lion capital on top. Below the gopuram is a red elephant capital. The entire emblem is set against a green background with a white border. The words "HIGH COURT OF JUDICATURE MADRAS" are written in a circular path around the emblem. At the bottom, the motto "सत्यमेव जयते" (Satyameva Jayate) is written in Devanagari script.

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