

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.26600 of 2019

and

WMP.Nos.25974 & 25975 of 2019

M.M.Shanmugavadivu

W/o.M.S.Muthusamy

...Petitioner

vs.

1.The Commissioner
Corporation of Chennai
Rippon Buildings
E.V.R.Periyar Salai
Greater Chennai - 600 003.

2.The Assistant Revenue Officer
Zone 9, Revenue Department
Greater Chennai Corporation
1 Lake Area, 4th Cross Street,
Nungambakkam, Chennai-600 034.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned Demand Notice vide M.A-9/V.T.K.N.No.R1/DN-123/86/2019 dated 28.01.2019 and consequent impugned Demand Notice M.A-9/V.T.K.N.No.R1/DN-123/392/2019 dated 03.05.2019 issued by the 2nd respondent herein, quash the same as illegal and consequently, forbear the respondents from insisting payment on revised rate of property tax.

For Petitioner

: Mr.Salai Varun

for Mr.Cibi Vishnu

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 demand notice dated 03.05.2019 issued by the respondent/Corporation.

3. Heard both sides.

4. According to the petitioner, he has been regularly paying the property tax already imposed and the present demand is made by enhancing the property tax without there being any notice of enhancement or getting objections from the petitioner. Therefore, it is submitted that the impugned demand, without an order of assessment, cannot be sustained.

5. The learned standing counsel for the respondent/Corporation, based on instructions, submitted that the revision notice will be served on the petitioner and thereafter, she can make her objections. Therefore, he submitted that this Court can dispose of the writ petition by permitting the respondent/Corporation to issue revision notice and thereafter, to proceed for enhancement of the tax in accordance with law.

6. Considering the above said submissions made by the learned standing counsel for the respondent/Corporation, this Writ Petition is disposed of, by directing the respondent/Corporation to proceed against the petitioner's property for enhancement of the property tax from the stage of issuing revision notice. Since it is admitted by the learned standing counsel for the respondent/Corporation that the respondent/Corporation are going to issue revision notice to the petitioner, the impugned demand is set aside, without expressing any view on the merits of the contentions in respect of enhancement of the property tax, as it is for the petitioner to agitate against enhancement, once such revision notice is issued. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

mk

To

1.The Commissioner
Corporation of Chennai
Rippon Buildings
E.V.R.Periyar Salai
Greater Chennai - 600 003.

2.The Assistant Revenue Officer
Zone 9,
Revenue Department
Greater Chennai Corporation
1 Lake Area, 4th Cross Street,
Nungambakkam, Chennai-600 034.

+lcc to Mr.Cibi Vishunu , Advocate SR.No. 78210

+lcc to Mr.T.C.Gopala Krishanan , Advocate SR.No. 77589

W.P.No.26600 of 2019

kk

A.SK(09/10/2019)



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