

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.10.2019
CORAM
THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU
W.P.No.29278 of 2019
and
W.M.P.Nos.29079 & 29080 of 2019

N.Embar

... Petitioner

Vs.

1. The Commissioner,
Greater Chennai Corporation,
Ripon Building,
No.1131, EVR Periyar Salai,
Park Town,
Chennai - 600003.
 2. The Zonal Officer,
Zone - VII (Ambattur),
Greater Chennai Corporation,
Ambattur,
Chennai - 600053.
 3. The Assistant Revenue Officer,
Zone - VII (Ambattur),
Greater Chennai Corporation,
CTH Road,
Ambattur,
Chennai - 600053.
- ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records of the impugned revised assessment notice dated 23.07.2018 in 7/18-19/110561 issued by the third respondent and quash the same and consequently direct the respondents to consider petitioner's application for revision of property tax in respect of the petitioner's property situated at No.114-H, Telephone Exchange, TASS Industrial Estate, Pattaravakkam, Chennai - 600098.

For Petitioner : Mr.K.Balu

For Respondents : Mr.T.C.Gopalakrishnan
Standing Counsel [R1 to R3]

O R D E R

This writ petition is filed challenging the revised assessment notice dated 23.07.2018 issued by the third respondent.

2. Through the impugned proceedings, the respondents/Corporation has revised the assessment from Rs.5,298/- to Rs.95,980/- per half year. Questioning such revision of assessment, the petitioner has already filed appeal before the first respondent on 05.08.2018.

3. It is stated by the learned standing counsel appearing for the respondents 1 to 3 that the said appeal is still pending and therefore, the same will be considered and decided within the time fixed by this Court.

4. In view of the above stated facts and circumstances, more particularly, by considering the fact that the petitioner has already approached the first respondent and filed appeal against the impugned revision, without expressing any view on the merits of the contentions made by both parties, this writ petition is disposed of, only by directing the first respondent to dispose the appeal preferred by the petitioner dated 05.08.2018 on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. Till an order is passed by the first respondent, as directed supra, no coercive action shall be taken against the petitioner for collecting the enhanced tax alone. No costs. Connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Commissioner,
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No.1131, EVR Periyar Salai,
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Chennai - 600003.

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Chennai - 600053.

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Greater Chennai Corporation,
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Ambattur,
Chennai - 600053.

+1cc to Mr.T.C.Gopalakrishnan, Advocate sr.87436
+1cc to Mr.K.Balu, Advocate sr.87048

W.P.No.29278 of 2019

sv(co)
nr 12/11/2019



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