

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29021 of 2019
and
W.M.P.No.28801 of 2019

1. H.K.Mahboob Ali
S/o.Late H.Kamal Batcha
2. H.K.Shamila
S/o.Late H.Kamal Batcha
3. H.K.Rafia
D/o.Late H.Kamal Batcha
4. H.K.Ravoofa
D/o.Late H.Kamal Batcha ...Petitioners

vs.

- 1.The Secretary to the Government
Municipal Administration & Water Supply Department
Government of Tamil Nadu
Secretariat, Chennai-600 009.
- 2.The Commissioner
Greater Chennai Corporation
Rippon Buildings
Chennai-600 003.
- 3.The Regional Deputy Commissioner (Central)
Door No.36B, 2nd Cross Street
Pulla Avenue, Shenoy Nagar
Chennai-600 030.
- 4.The Zonal Officer
Zone IX (Teynampet)
No.4, 4th Cross Street,
Lakeview Road, Chennai-600 034.
- 5.The Managing Director
The Chennai Metropolitan Water Supply and Sewerage
Board
No.1, Pumping Station Road,

Chintadripet
Chennai-600 002.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned final assessment bearing Reference No.10/18-19/143242 dated 27.03.2019 passed by the 2nd respondent and quash the same and consequently, direct the 2nd respondent to pass an appropriate order in compliance with the Chennai City Municipal Corporation Act, 1919.

For Petitioners : Mr.Venkatramani
Senior Counsel
for Mr.A.Saravanan
For Respondents : Mr.D.Suriyanarayanan
Additional Government Pleader
for R1
Mr.T.C.Gopalakrishnan
standing counsel for R2 to R4
Mr.Jothikumar
standing counsel for R5

O R D E R

Mr.D.Suriyanarayanan, learned Additional Government Pleader takes notice for the first respondent. Mr.T.C.Gopalakrishnan, learned standing counsel takes notice for the respondents 2 to 4. Mr.Jothikumar, learned standing counsel takes notice for the fifth respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition is filed challenging the final assessment notice No.10 dated 27.03.2019, wherein and whereby, the respondent/Corporation has revised the half yearly tax at the rate of Rs.13,95,795/- from the existing rate of Rs.4,21,750/-.

3. Mr.Venkatramani, learned Senior Counsel appearing for the petitioners submitted that the impugned final assessment was passed in total non-application of mind, that too, without considering the objections already raised by the petitioners dated 14.11.2018. It is his contention that when the extent of the property, admittedly, is stated as 2200 sq.ft, it is unimaginable that the base 1 and ground floor would have been constructed with built up area of 6858 sq.ft and 9735

sq.ft respectively. Therefore, he submitted that something went wrong in making calculation, since the authorities have not made any physical inspection of the property before passing the impugned assessment. The learned Senior Counsel contended that the impugned order was passed on an erroneous assumption of facts without making any inspection of the property.

4. Perusal of the impugned notice indicates that the above contention of the learned Senior Counsel has some force. However, this Court is not expressing any view as of now, since the matter has to be looked into by the respondent/Corporation once again by making inspection of the property.

5. The learned standing counsel appearing for the respondent/Corporation fairly submitted that inspection of the property will be conducted and a fresh assessment order will be passed on merits and in accordance with law.

6. Considering the above stated facts and circumstances, without expressing any view on the merits of the matter, this Writ Petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the third respondent to pass a fresh order of assessment on merits and in accordance with law after conducting field inspection. It is open to the petitioners to make a written representation before the third respondent at the time of field inspection as well. Such exercise shall be done by the third respondent within a period of eight weeks from the date of receipt of a copy of this order. Till such time, the tax as existed before the revision shall be paid by the petitioners, if not already paid. No costs. consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To

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Municipal Administration & Water Supply Department
Government of Tamil Nadu
Secretariat, Chennai-600 009.

2. The Commissioner
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Chennai-600 003.
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5. The Managing Director
The Chennai Metropolitan Water Supply and Sewerage
Board
No.1, Pumping Station Road,
Chintadripet, Chennai-600 002.

+1cc to Mr.T.C.Gopalakrishnan , Advocate SR.No. 84308
+1cc to Mr.A.Saravanan , Advocate SR.No. 84627

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BS
A.SK(09/10/2019)



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