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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.12.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.33719 of 2019

and

W.M.P. Nos.34186 and 34188 of 2019

Lakshmi Bala Theatre  
represented by its Proprietor  
Mrs.B.Dhanalakshmi

...Petitioner

Vs

- 1.The Commissioner,  
The Greater Chennai Corporation,  
Rippon Building, Chennai - 600 003.
- 2.The Regional Deputy Commissioner,  
Central Region,  
Greater Chennai Corporation,  
No.36-B, 2<sup>nd</sup> Cross Street, Pulla Avenue,  
Shenoy Nagar, Chennai - 600 030.
- 3.Zonal Officer,  
Zone - 7, Greater Chennai Corporation,  
M.T.H. Road, Ambathur, Chennai - 53.
- 4.The Assistant Revenue Officer,  
Zone - 7, Greater Chennai Corporation,  
M.T.H. Road, Ambathur,  
Chennai - 53.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records relating to the online Demand Collection Balance Sheet published in the 1<sup>st</sup> respondent website on 25.11.2019 and to quash the same and consequently to direct the 1<sup>st</sup> respondent to pass appropriate orders on the petitioner representation dated 29.09.2018 pursuant to the provisional assessment issued on 18.08.2018 for the property namely Lakshmi Bala Theatre situated in No.53, Dr.Moorthy Nagar, Padi, Chennai - 600 005.

For Petitioner : Ms.Amirtha Dinakaran

For Respondents : Mr.T.C.Gopalakrishnan,  
Standing Counsel.



O R D E R

Heard the learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, learned Standing Counsel, who accepts notice on behalf of the respondents.

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2. The petitioner has challenged a demand collection order published in the website of the Chennai Corporation on 25.11.2019 seeking quashing of the same and a consequent direction to the first respondent - Commissioner, Greater Chennai Corporation, to pass appropriate orders on the representation of the petitioner dated 29.09.2018 pursuant to the provisional assessment dated 18.08.2018. The property in question namely, Lakshmi Bala Theatre, is situated in No.53, Dr.Moorthy Nagar, Padi, Chennai - 600 005.

3. The petitioner has admittedly received notice under Form 7 for revised assessment and has also filed its objections on 29.09.2019, that admittedly are yet to be considered and disposed.

4. Mr.Gopalakrishnan, undertakes that the objections filed by the petitioner to the proposed revision would be adjudicated upon after hearing the petitioner and orders will be passed within a stipulated time frame. He also admits the position that the admitted taxes as applicable prior to proposed revision of assessment have been remitted by the petitioner upto date.

5. In the light of the aforesaid, the impugned order is set aside. The petitioner will appear before the first respondent on Friday, the 13<sup>th</sup> of December, 2019 at 10.30. a.m. without expecting any further notice in this regard. After considering oral submissions along with written submissions and supporting materials, if any, that may be filed by the petitioner at the time of hearing, orders of assessment de novo will be passed by the Officer within a period of twelve (12) weeks from date of conclusion of personal hearing.

6. This Writ Petition is disposed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (JJ Act)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner,  
The Greater Chennai Corporation,  
Rippon Building, Chennai - 600 003.

2.The Regional Deputy Commissioner,  
Central Region,  
Greater Chennai Corporation,  
No.36-B, 2<sup>nd</sup> Cross Street, Pulla Avenue,  
Shenoy Nagar, Chennai - 600 030.

3.The Zonal Officer,  
Zone - 7  
Greater Chennai Corporation,  
M.T.H. Road, Ambathur,  
Chennai - 53.

4.The Assistant Revenue Officer,  
Zone - 7,  
Greater Chennai Corporation,  
M.T.H. Road, Ambathur,  
Chennai - 53.

+lcc to Mr.Amirtha Dinakaran, Advocate, S.R.No. 101089  
+lcc to Mr.T.C.Gopalakrishnan, Advocate, S.R.No. 100559

W.P. No.33719 of 2019  
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SSI (CO)  
GN(11/02/2020)