

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2019

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THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.33187 of 2018
and
W.M.P.No.38513 of 2018

R.Narayanaswamy

... Petitioner

Vs.

1. The Government of Tamil Nadu,
Represented by its Secretary,
Municipal Administration,
Fort St.George,
Chennai - 600009.
 2. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai - 600003.
 3. The Revenue Officer,
Greater Chennai Corporation,
No.1, Lake Area 4th Cross Street,
Nungambakkam, Chennai - 600034.
- ... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records from the file of the second respondent leading to the Notice No.1 titled property tax General Revision dated 26.10.2018 in respect of the petitioner's property followed by the impugned demand issued by the third respondent in Ma.A-9/va/thu.na.ka.No.R1/DN-121/208/2018 dated 14.11.2018 and quash the same.

For Petitioner : Mr.C.Jagadish

For Respondents: Mr.D.Suriyanarayanan [R1]
Additional Government Pleader
Mr.T.C.Gopalakrishnan
Senior Counsel [R2 & R3]

O R D E R

The petitioner is aggrieved against the property tax General Revision Notice No.1 dated 26.10.2018 and the consequential demand notice dated 14.11.2018.

2. Heard both sides.

3. The grievance of the petitioner is that the enhancement of the property tax was made from Rs.3060/- to Rs.56440/- per half year without following the due procedures and also without seeking objection from the petitioner.

4. Perusal of the impugned notice shows that an appeal may be preferred against the said notice to the concerned Regional Deputy Commissioner of Chennai Corporation within 15 days. Therefore, it is for the petitioner to approach such authority and make such appeal. Since such provision is already provided in the impugned notice itself, I find that the petitioner should exhaust such remedy. Accordingly, this writ petition is disposed of as follows :-

(a) The petitioner shall file such an appeal before the concerned Regional Deputy Commissioner within a period of two weeks from the date of receipt of a copy of this order.

(b) On receipt of such appeal, the authority shall consider the same and pass orders on merits and in accordance with law within a period of six weeks thereafter.

(c) Till such time, the impugned demand, insofar as the enhanced portion of the property tax alone shall not be recovered from the petitioner.

No costs. Connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(Cj conf)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary,
Government of Tamil Nadu,
Municipal Administration,
Fort St.George, Chennai - 600009.

2. The Commissioner,
Corporation of Chennai,
Rippon Buildings, Chennai - 600003.

3. The Revenue Officer,
Greater Chennai Corporation,
No.1, Lake Area 4th Cross Street,
Nungambakkam, Chennai - 600034.

+1cc to Mr.T.C.Gopalakrishnan , Advocate SR.No. 84307

+1cc to Mr.C.Jagadish , Advocate SR.No. 84742

+1 cc to Government Pleader Sr.No. 85486

W.P.No.33187 of 2018

A.SK(23/10/2019)