IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.3.2020

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.37603 OF 2007 & MP.NO.1 OF 2007

Mr.N.Karunanidhi ...Petitioner

Vs

The Commissioner, Corporation
of Chennai, Rippon Building,
Chennai-3. ...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records related to the undated notice at Pg.1452 relating to Zone No.08, Ward No.126, Bill No. 1745 issued by the respondent for the property at old No.4, new No.7, Mylai Ranganathan Street, T.Nagar, Chennai-17 and quash the same.

For Petitioner : Mr.E.Om Prakash for
M/s.Ramalingam Associates
For Respondent : Ms.Karthika Ashok

ORDER

I have heard the learned counsel on either side.

2. The petitioner has filed this writ petition challenging the demand of property tax based on revised rates with retrospective effect.

3. The first ground of challenge is by contending that such retrospective revision of property tax exorbitantly is not sustainable in law and that too, without issuing notice to the petitioner.

4. The writ petition was admitted on 20.12.2007 and an interim order was granted. However, so far, no counter has been filed by the respondent.

5. The learned Standing Counsel for the respondent submits that the petitioner has been continuously remitting the property

tax at revised rates and that the arrears are only for II/2018-19. However, from the impugned order, it is seen that no particulars had been given to the petitioner as to how the property tax has been revised and that too with retrospective effect. Since the impugned order does not contain the details and has been passed without issuing notice to the petitioner, the same has to be necessarily set aside.

6. Accordingly, the writ petition is allowed, the impugned order is set aside and it will be open to the respondent to proceed in accordance with law after issuing notice to the petitioner. However, if the petitioner or his daughter, on whom, the property is stated to have been settled, is agreed to the enhanced property tax, then, no further action is needed to be initiated. No costs. Consequently, the connected MP is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

RS

To

The Commissioner, Corporation of Chennai, Rippon Building, Chennai-3.

+1cc to Mr.Karthikaa Ashok, Advocate, Sr.No.24427

WP.No.37603 of 2007
AND MP.NO.1 OF 2007

KK(CO)
GS(04/06/2020)