IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.3.2020

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WRIT PETITION NO.37617 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 temporary notice dated 07.5.2007 issued by the respondent for the property bearing old No.C.P.No.15, New No.15, MMDA Colony, Arumbakkam, Chennai-106 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 writ petition has been filed by the petitioner challenging notice No.6 dated 07.5.2007 proposing to revise the half yearly property tax from Rs.12,292/- to Rs.29,248/- with retrospective effect from II/2001-02.

3. The case of the petitioner is that he challenged the revision of property tax from Rs.9,454/- to Rs.18,909/- and considering his objections, the Taxation Appellate Tribunal (for brevity, the Tribunal) set aside the revision of property tax and fixed half yearly tax at Rs.12,292/- with effect from II/1998-99. While so, by the impugned notice, the property tax was sought to be revised with retrospective effect from II/2001-02. The petitioner has not been put on notice as to what was the basis for revision of property tax with retrospective effect

especially when it was not a case of general revision. Furthermore, the order passed by the Tribunal will also have a bearing on the proposed revision because, in the said case, the Tribunal noted the age of the building and the physical features, etc.

4. The writ petition was admitted on 20.12.2007 and an interim order was granted. From the DCB produced, it is seen that the petitioner has been remitting the old tax at Rs.12,292/-. It is also seen that the respondent has been adjusting the payment towards the amount of Rs.29,248/- and the respondent would state that the petitioner is in arrears from II/2011-12. Since this Court is convinced that the impugned revision is without notice to the petitioner, the same is liable to be set aside.

5. Accordingly, the writ petition is allowed, the impugned order is set aside and liberty is granted to the respondent to issue a fresh notice and proceed in accordance with law. In case the petitioner accepted the revision of property tax during the pendency of this writ petition, no further proceeding is needed to be initiated by the respondent. 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 Mrs.Karthikaa Ashok, Advocate, S.R.No.24429

WP.No.37617 of 2007
AND
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SVI(CO)
RN(25/06/2020)