IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.3080 & 3084 of 2020
and
WMP. Nos.3615, 3619 & 3623 of 2020

1	P.J.SAROJ AMMAL	...1st Petitioner in W.P. No.3080 of 2020
2	V.RANI	...2nd Petitioner in W.P. No.3080 of 2020
3	J.JAYAVEERAN	...3rd Petitioner in W.P. No.3080 of 2020
4	J.PANDURANGAN	...4th Petitioner in W.P. No.3080 of 2020
5	J.MATHIVANNAN	...5th Petitioner in W.P. No.3080 of 2020
6	J.GOPALAKRISHNAN	...6th Petitioner in W.P. No.3080 of 2020
	J.Pandurangan	...Petitioner in W.P. No.3084 of 2020

Vs.

1 The Commissioner
Corporation of Chennai, Rippon buildings,
Chennai-3.

2 The Assistant Revenue Zonal Officer,
Zone XI Corporation of Chennai. .. Respondents in both WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records leading to the Impugned notice dated 9.9.2019 in SE.MA.A.VA.THU/SIRAPU/20-0 dated 9.9.2019 and quash the same.

For Petitioners : Mr.N.C.Ashok Kumar

For Respondents : Mrs.P.T.Ramadevi
Standing Counsel

C O M M O N O R D E R

Heard Mr.N.C.Ashok Kumar, learned counsel for the petitioner and Mrs.P.T.Ramadevi, learned Standing Counsel for the respondents.

2. The challenge is to two Final warrant notices, both dated 09.09.2019 calling upon the petitioners to remit property tax for the periods first and second half of 2018- 2019 and first

half of 2019-2020 in respect of the property at No.55/148, Mount Poonamallee Road, Porur, Chennai - 600 116 (in short property in question).

3. The main ground agitated is that the final demand notices have not been preceded by pre-assessment proposals or even by an order of assessment.

4. A counter has been filed wherein the aforesaid submission is not really disputed. The Corporation only states at paragraph no.7 that the procedure for assessment set out under the Chennai City Municipal Corporation Act, 1919 would apply only in respect of residences and non-residences, whereas the property in question is a special building. According to the Corporation, the assessment in regard to a special building would be subject to a different procedure by issuance of a revised notice.

5. However, in this case even a revised notice does not appear to have been issued since the same has not been placed for the perusal of the Court and it is admitted by the respondent that the only document issued is the final warrant notice demanding arrears of tax. It is incumbent upon revenue authorities to issue in relation to any demand, a pre-assessment proposal putting the petitioner to notice of the valuation of the property and the basis of computation of tax, solicit its objections thereupon and thereafter pass an order of assessment quantifying the tax to be paid.

6. This procedure has clearly not been followed in the present case and the impugned demand notices are thus quashed. Liberty is granted to the authorities to initiate action afresh, hear the petitioner and pass orders of assessment de novo, in accordance with law.

7. These writ petitions are allowed in the aforesaid terms. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1 The Commissioner
Corporation of Chennai, Rippon buildings,
Chennai-3.

2 The Assistant Revenue Zonal Officer,
Zone XI Corporation of Chennai.

+1cc to Mr.C.Jagadish, SR No.26218 dt.06/08/2020

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NAS (CO)

RV (03/09/2020)