

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. Nos. 7328 to 7331 of 2018

and

W.M.P. Nos. 9102, 9103, 9104, 9105 and 9106 of 2018

W.P. No. 7328 of 2018:-

Jayaprakash (Aavin Ice Cream),
Proprietor, Gokul Agencies
No. 9, South Usman Road,
T.Nagar,
Chennai - 17.

...Petitioner

-vs-

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

2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone-10,
No. 117, Old No. 04,
N.S.K.Salai,
Chennai - 24.

3. Ajith Kumar

4. Marimuthu

5. Vijayarani

...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to impugned demand notice CMC No.10/141/04018/000, 27/02/2017 on the file of the Second Respondent and quash the same.

For Petitioner : Mr. P.Sidharthan

For Respondents: Mrs. Karthikaa Ashok (For R1 and R2)
Standing Counsel
No Appearance (For R3)
Mr. V.Suryasankar (R4 and R5)

W.P. No. 7329 of 2018:-

M/s. Bismi (Stationary Shop)
Rep. by its partner
Md.Siddique Rahman,
No. 9, South Usman Road,
T.Nagar, Chennai - 17.

...Petitioner

-vs-

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

2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone-10,
No. 117, Old No. 04,
N.S.K.Salai,
Chennai - 24.

3. Ajith Kumar

4. Marimuthu

5. Vijayarani

...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to impugned demand notice CMC No.10/141/04018/000, dated 27/02/2017 on the file of the Second Respondent and quash the same.

For Petitioner : Mr. P.Sidharthan

For Respondents: Mrs. Karthikaa Ashok (For R1 and R2)

Standing Counsel

No Appearance (For R3)

Mr. V.Suryasankar (R4 and R5)

W.P. No. 7330 of 2018:-

Kumaravelan (Sakthi Xerox),
No.9, South Usman Road,
T.Nagar, Chennai-17.

...Petitioner

-vs-

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

2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone-10,
No. 117, Old No. 04,
N.S.K.Salai,
Chennai - 24.

3. Ajith Kumar

4. Marimuthu

5. Vijayarani

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to impugned demand notice CMC No.10/141/04018/000, dated 27/02/2017 on the file of the Second Respondent and quash the same.

For Petitioner : Mr. P.Sidharthan

For Respondents: Mrs. Karthikaa Ashok (For R1 and R2)

Standing Counsel

No Appearance (For R3)

Mr. V.Suryasankar (R4 and R5)

W.P. No. 7331 of 2018:-

Narendra Raj (Madhu Card)
No.9, South Usman Road,
T.Nagar, Chennai - 17.

... Petitioner

-VS-

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

2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone-10,
No. 117, Old No. 04,
N.S.K.Salai,
Chennai - 24.

3.Ajith Kumar

4.Marimuthu

5.Vijayarani

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to impugned demand notice CMC No.10/141/04018/000, dated 27/02/2017 on the file of the Second Respondent and quash the same.

For Petitioner : Mr. P.Sidharthan

For Respondents: Mrs. Karthikaa Ashok (For R1 and R2)
Standing Counsel

No Appearance (For R3)

Mr. V.Suryasankar (R4 and R5)

C O M M O N O R D E R
(through video conference)

Heard Mr. P.Sidharthan, Learned Counsel for the Petitioners, Mrs. Karthikaa Ashok, Learned Standing Counsel for the First and Second Respondents and Mr. V.Suryasankar, Learned Counsel for the Fourth and Fifth Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. According to the Petitioners, the building located at No.9, South Usman Road, T.Nagar, Chennai - 17 has 9 shops and the Petitioners are in occupation one shop each as tenants. Since the owner of the premises failed to pay the property tax amounting to Rs. 32,86,881/- for the period II/2016-2017, each of the Petitioners were issued separate notices dated 27.02.2017 calling upon them as occupiers of the premises to pay the said amounts, which is challenged in these Writ Petitions.

3. The grievance sought to be ventilated by the Learned Counsel for the Petitioners in these Writ Petitions is that each of the Petitioners cannot be called upon to pay the entire amount of arrears and that their liability would have to be confined in proportion to the extent of the actual area in the building occupied by them. There is substantial force in the said contention.

4. It is also brought to notice that the compliance of the interim orders passed by this Court in these Writ Petitions, the Petitioners have paid substantial part of the amounts demanded in the impugned notices which should be taken into account.

5. Having regard to the aforesaid submissions made, the impugned notices are set aside and the matters are remitted to the Second Respondent for fresh determination of the extent of

liability of each of the Petitioners in proportion to the extent of the actual area in the building occupied by them. In this regard, an inspection of the entire building shall be conducted and the extent of the area occupied by each of the Petitioners shall be ascertained and the arrears due shall be apportioned amongst the Petitioners on that basis and fresh orders of demand shall thereafter be raised to each of the Petitioners after deducting the payments that have been made by the respective Petitioners so far. Though obvious, it is made clear that the Petitioners are not precluded from seeking reimbursement of the amounts paid to the Second Respondent, if they are otherwise eligible, from the owner of the property in the manner recognised by law.

Accordingly, these Writ Petitions are disposed on the aforesaid terms. Consequently, the connected Miscellaneous Petition are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Commissioner
Corporation of Chennai
Rippon Building,
Chennai - 3.
2. The Assistant Revenue Officer,
Corporation of Chennai,
Zone-10,
No. 117, Old No. 04,
N.S.K.Salai,
Chennai - 24.

W.P. Nos. 7328 to 7331 of 2018

SSD(CO)
RV(03/12/2020)

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