IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.01.2020

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THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

WP.Nos.4820 & 4821 of 2018
and
WMP.Nos.5961 & 5962 of 2018

Jai Balaji Controlgears Pvt. Ltd.,
(Previously Jaibalaji & Co-Partnership firm),
Rep. by its Director Bhuvaneshwari,
Door No.94, Post Box No.27,
SIDCO Industrial Estate,
Ambattur, Chennai-600 098.
.. Petitioner in WP.No.4820 of 2018

Jai Balaji Controlgears Pvt. Ltd.,
(Previously Jaibalaji & Co-Partnership firm),
Rep. by its Director Bhuvaneshwari,
Door No.107, Post Box No.89,
Post Box No.27,
SIDCO Industrial Estate,
Ambattur, Chennai-600 098.
.. Petitioner in WP.No.4821 of 2018

Vs.

1.The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Park Town, Chennai-600 003.

2.The Assistant Revenue Officer,
Revenue Department,
Corporation of Chennai,
Zone-VII, Ambattur,
M.T.H. Road, Chennai-600 053.

3.Tax Assessor,
Corporation of Chennai,
Zone-VII, Ambattur, M.T.H.Road,
Chennai-600 053. .. Respondents in both WPs

Prayer in WP.No.4820 of 2018:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned provisional order of the 1st respondent dated 27.09.2017 (served on the petitioner through the final assessment notice dated 03.10.2017 on 16.10.2017), vide order no. M/07/084/17-18/2764 dated 27.09.2017 whereby revised the Annual Value and property tax on and from Second half of 2014-2015 relating to the property at Door No.94, Telephone Exchange. SIDCO Industrial Estate, Pattravakkam, Chennai 600 098 (Zone 07, Ward No.84 and Bill No.05206) issued by the first respondent and quash the same as without jurisdiction, arbitrary, pre-reserved, pre-determination and against the principle of natural justice.

Prayer in WP.No.4821 of 2018:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, calling for the records relating to the impugned provisional order of the 1st respondent dated 28.09.2017 (served on the petitioner through the final assessment notice dated 03.10.2017 on 16.10.2017), vide order no. M/07/084/17-18/2781 dated 28.09.2017 whereby revised the Annual Value and property tax on and from Second half of 2014-2015 relating to the property at Door No.89, SIDCO Industrial Estate, Pattravakkam, Chennai 600 098 (Zone 07, Ward No.84 and Bill No.5205) issued by the first respondent and quash the same as without jurisdiction, arbitrary, pre-reserved, pre-determination and against the principle of natural justice.

(In both WPs)
For Petitioner : Mr.P.C.Harikumar

For Respondents : Mrs.Karthikaa Ashok

COMMON ORDER

Heard Mr.P.C.Harikumar, learned counsel for the petitioner and Mrs.Karthikaa Ashok, learned counsel for the respondents.

2.The lis in this case (WP.No.4820 of 2018) relates to the levy of property tax on the properties at Door No.94, SIDCO Industrial Estate, Pattravakkam, Chennai-600098 (property/property in question).

3.Initially a notice No.7 dated 22.08.2017 for revised assessment of property tax for the property in question was issued challenging which the petitioner approached this Court in W.P.No.25821 of 2017. By order dated 27.09.2017, the writ petition was disposed permitting the petitioner to file an appeal as against the same in terms of the Chennai City Municipal Corporation Act (in short Act) before the Appellate Authority. This Court also directed the Appellate Authority to fix a date of hearing of the appeal within 15 days from the date of receipt of the same and pass orders thereupon within a period of 30 days from date of appearance of the petitioner.

4.The appeals as directed have not been filed ostensibly for the reason that on 03.10.2017, order dated 27.10.2017 (the same date as the date of order of this Court) was issued by the respondent which is challenged in the present writ petition.

5.A counter has been filed wherein at paragraph-5 the respondent states that in the light of the earlier order dated 27.09.2017, the present impugned order becomes inactive and invalid and thus the writ petition filed would have to be dismissed.

6.Having heard the learned counsels, I am of the view that this writ petition could simply be closed, permitting the petitioner to file an appeal as against notice No.7 revised assessment, within a period of 30 days from today. This is specifically for the reason that the petitioner has accepted the earlier order of this Court dated 27.09.2017 to similar effect. The statement of the respondents to the effect that the impugned order dated 03.10.2017 is rendered inactive and invalid is recorded herein.

7.In fine, the petitioner is permitted to challenge the revised assessment in notice No.7 within a period of 30 days from today and the direction in paragraph-5 of order dated 27.09.2017 is reiterated. The Appellate Authority shall fix the date of hearing within a period of three weeks from the date of receipt of the Appeal and may also inspect the property in the presence of the petitioner in order to arrive at an accurate assessment of the property tax payable.

8.With these directions, both the writ petitions are disposed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

vs

To

1.The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Park Town,
Chennai-600 003.

2.The Assistant Revenue Officer,
Revenue Department,
Corporation of Chennai,
Zone-VII, Ambattur,
M.T.H. Road,
Chennai-600 053.

3.Tax Assessor,
Corporation of Chennai,
Zone-VII, Ambattur, M.T.H.Road,
Chennai-600 053.

+1cc to Mr.P.C.Harikumar, Advocate, S.R.No.30391
+1cc to Mr.Karthika Ashok, Advocate, S.R.No. 28371
+1cc to M/s.P.C.Harikumar & Associates, Advocate Sr.3040 [21/08/2020]

WP.Nos.4820 & 4821 of 2018
and WMP.Nos.5961 & 5962 of 2018

RR(CO)
GN(17/03/2020)