

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.10.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.12620 of 2020
and
WMP. No.15582 of 2020

Samyukta Gowda Saraswata

55 old no 16 Habibullah Road T. Nagar
Chennai-17

Rep by its Honble secretary Vasant M. Shanbhag .. Petitioner

Vs.

1 The Assistant Revenue Officer ,
Zone 9 Greater Chennai Corporation ,
No 1, Lake Area 4th Cross Sreet,
Nungambakkam, Chennai-34.

2 The Revenue Officer,
Greater Chennai Corporation ,
Rippon Buildings, Chennai-3.

3 The Commissioner,
Greater Chennai Corporation,
Rippon Buildings, Chennai-3

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorari to forbear the Respondents its subordinates men and agents from in any manner levying demanding and or collecting property tax based on the revised half yearly tax of Rs 4 23090 for the year 2018-2019 2019-2020 and 2020-2021 (half year) and continue to levy demand and/or collect property tax on the half yearly tax of Rs 45 055 for the Premised located at NO55 (Old no 16) Habibullah Road T. Nagar Chennai-17 Belonging to the Petitioner.

For Petitioner: Mr. Krishna Srinivasan

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

O R D E R

Heard Mr. Krishna Srinivasan, learned counsel for the petitioner and Mrs. P.T. Ramadevi, learned Standing Counsel for the respondent. Though counter is not yet filed in this matter

(the matter having come up for admission only on 10.09.2020), Mrs.Ramadevi is armed with instructions to enable this Court to proceed with the matter finally even at this stage. Thus, by consent expressed by learned counsels and since the issue involved is short, this writ petition is disposed finally.

2. The petitioner has sought a mandamus forbearing the respondents from levying or demanding property tax based on Revised Assessment issued in Notice no.7. The prayer per se is wide and cannot be granted as sought. However, in the course of hearing, the effective lis appears to be that in response to Notice no.7 for the periods first and second halves of 2018-19 and 2019-20, the petitioner has filed letters dated 05.04.2020 and 05.06.2020 seeking some more time to produce records and argue the matter since their offices were closed on account of the ongoing pandemic. There is no further communication from the respondent.

3. The extract of the property tax book, however, reflects the demands raised in the revised assessments. What the petitioner desires is that it be heard and its submissions be taken into account prior to raising of a demand of property tax for the periods in question. The records do not indicate and Mrs.Ramadevi would fairly agree that no hearing had taken place in response to the communication of the petitioner.

4. In the light of the above discussion, R1/Assistant Revenue Officer will hear the petitioner on Friday, the 23rd of October, 2020 at 10.30 a.m. either over video conference or physical hearing as may be mutually convenient to the parties, take into account the submissions made earlier as well as additional replies, if any, and pass orders of assessment de novo for the periods 2018-19 (I & II) and 2019-20 (I & II). Let the demands as reflected in the property tax book as on date not be enforced till the passing of the assessment orders, which shall be within a period of four (4) weeks from 23.10.2020.

5. This Writ Petition is disposed in the aforesaid terms. Connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

Ska/sl

To

1 The Assistant Revenue Officer ,
Zone 9 Greater Chennai Corporation ,
No 1, Lake Area 4th Cross Sreet,
Nungambakkam,Chennai-34.

2 The Revenue Officer,
Greater Chennai Corporation ,
Rippon Buildings,Chennai-3.

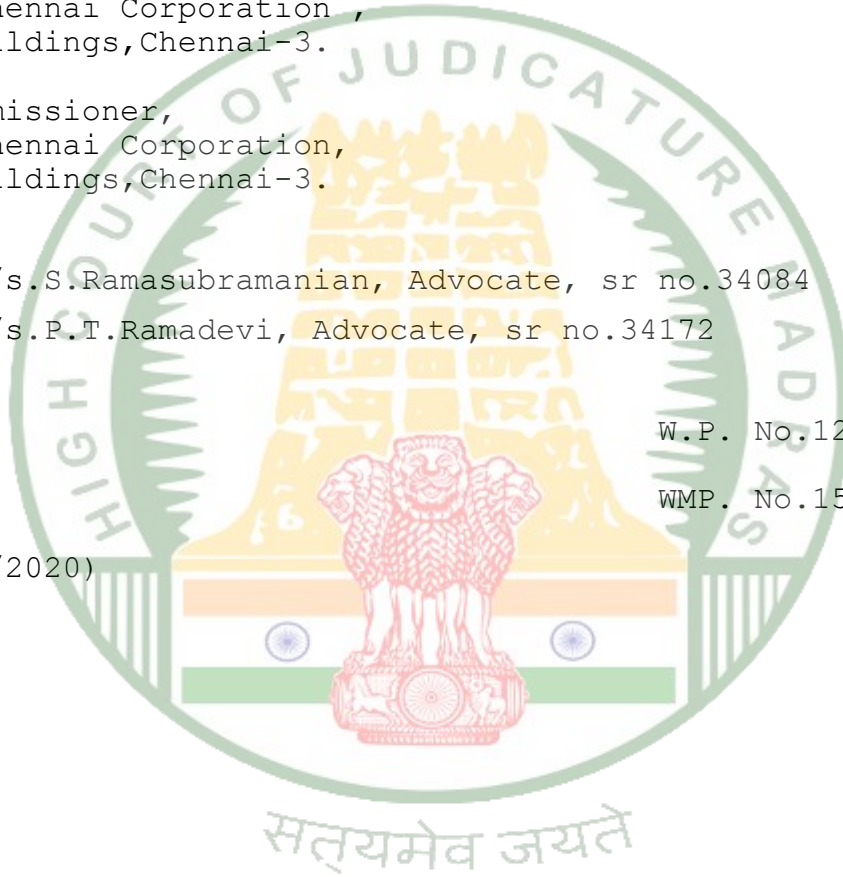
3 The Commissioner,
Greater Chennai Corporation,
Rippon Buildings,Chennai-3.

+lcc to M/s.S.Ramasubramanian, Advocate, sr no.34084

+lcc to M/s.P.T.Ramadevi, Advocate, sr no.34172

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RSV (CO)
RMP (11/11/2020)



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