

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.08.2020

CORAM

THE HON'BLE MR.JUSTICE M.S.RAMESH

W.P.No.40239 of 2016

Mohamed Aslam

... Petitioner

Vs.

1.The Assistant Revenue Officer,  
Revenue Department,  
Zone No.VIII, Shenoy Nagar,  
Corporation of Chennai,  
Chennai - 600 030.

2.The Commissioner,  
Corporation of Chennai,  
Ripon Building,  
Chennai - 600 003.

...Respondents

Prayer: Petition filed Under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records comprised in the file of the first respondent respecting the building bearing Door No.188-B/5, E.V.R.Periyar Salai, Kilpauk, Chennai - 600 010 in Ward No.103 / Bill No.5102 and quash the same and consequently issue a mandamus by directing the respondents herein not to in any manner levy, impost, demand or collect property tax in respect of the building situated at door No.188-B/5 E.V.R.Periyar Salai, Kilpauk, Chennai - 600 010 other than the following the due process of law as envisaged in the provisions of the Chennai City Municipal Corporation Act of 1919.

For Petitioner : Mr.T.T.Ravichandren

For Respondents : Mrs.Karthigi Ashok

O R D E R

Though the petitioner herein had raised several grounds challenging the demand of the property tax to his property comprised in Door No.188-B/5, E.V.R.Periyar Salai, Kilpauk, Chennai - 600 010, in Ward No.103 / Bill No.5102, the learned counsel for the petitioner would submit that prior to the demand

made, the respondents had not extended them an opportunity to put-forth their objections and that the demand is exorbitant. This Court in several writ petitions pertaining to demand of property tax has held that the assessee would be entitled for raising their objections to the provisional levy of property tax and in the absence of any such proposal to levy, it would be violative of the principles of natural justice.

2. Taking into account of the limited prayer sought by the learned counsel for the petitioner, the impugned demand notice dated 11.12.2012, is directed to be treated as show-cause notice and the petitioner is at liberty to give their objections to the same, within a period of 30 days from the date of receipt of a copy of this order. On receipt of such objections, the respondent herein shall consider them and pass appropriate orders as expeditiously as possible. The petitioner shall continue to pay the property tax for the subject property, without reference to this order.

3. Accordingly, writ petition stands disposed of. No costs.

Sd/-  
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Pns  
To

1.The Assistant Revenue Officer,  
Revenue Department,  
Zone No.VIII, Shenoy Nagar,  
Corporation of Chennai,  
Chennai - 600 030.

2.The Commissioner,  
Corporation of Chennai,  
Ripon Building,  
Chennai - 600 003.

+1cc to Mr.Karthikaa Ashok, Advocate Sr.27606

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srg 09/10/2020