

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.03.2020

CORAM

THE HONOURABLE Dr.JUSTICE ANITA SUMANTH

W.P.No.17898 of 2018
and WMP.No.21192 of 2018

Rihaan Sherif

.. Petitioner

Vs.

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

2.The Assistant Revenue Officer,
Zone-5, Ward No.05/059,
Corporation of Chennai,
61, Basin Bridge Road,
Chennai-600 001.

.. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondent in his proceedings bearing Final Warrant Notice dated 11.06.2018 making a demand of property tax arrears of Rs.24,93,543/-.

For Petitioner : Mr.S.Jerald Lenin

For Respondents : Ms.M.Dhanisha

for Mrs.Karthika Ashok,
Standing Counsel

सत्यमेव जयते
ORDER

The petitioner has filed this writ petition seeking a writ of Certiorarified Mandamus calling for the records and quashing notice dated 11.06.2018 issued by the Assistant Revenue Officer/R2. The impugned notice is a final warrant notice calling upon the petitioner to remit a sum of Rs.24,93,543/- as arrears of property tax for the period upto the first half of 2018-19. The notice relates to the property bearing New No.42, Old No.845, Anna Salai, Chennai-600 002 bearing Assessment No.05-059-00212-000 and comprising of ground and first floor. The property was originally owned by the petitioners' grandfather who gifted it to his wife by means of Hiba in November 1972. According to the petitioner, the property was

thereafter in possession of his grandmother and was orally gifted to him on 25.10.2014.

2. Pursuant to the demise of his grandmother on 30.03.2017, the petitioner took steps to clean the property and it was only at this juncture that he was aware of the arrears of property tax for the period from 1993/94 to 2017-18 to the tune of Rs.24,93,543/-. He states that he has unaware of the totality of the dues payable by his grandparents. Thus the petitioner remitted a sum of Rs.2,00,000/- on 14.06.2018 as part payment towards dues. Pursuant to the receipt of the warrant notice, he has sent a representation on 14.06.2018 requesting the transfer of property tax assessment to his name and also seeking details of the arrears in respect of the property in question.

3. The counter filed on behalf of the respondents merely states that the petitioner is in arrears of property tax without setting out any details of the same.

4. In the light of the discussion as aforesaid, the following directions are issued:

(i) the petitioner will remit a sum of Rs.5,00,000/- towards the arrears of property tax in respect of the property in question, as forthwith. Admittedly there are arrears, though no break-up of the same has been furnished,

(ii) the petitioner will appear before the Officer/R2 on Monday the 16th of March, 2020 at 10.30 a.m. without expecting any further notice in this regard and with payment for a sum of Rs.5,00,000/- conditional upon which the proceedings shall continue,

(iii) the petitioner shall produce all documents in relation to his assertion of title to the property that shall be verified by the officer in consideration of his request for change of assessment in his name, सत्यमेव जयते

(iv) the petitioner shall produce all other materials as he may desire in support of his computation of the tax due in respect of property in question,

(v) after consideration of the aforesaid, an order of assessment shall be passed by the authority within a period of six weeks from date of personal hearing, in accordance with law,

(vi) the amount of Rs.5,00,000/- directed to be paid in terms of this order shall be adjusted towards the property tax as when demanded.

5.The impugned order is set aside and the writ petition disposed in the above terms. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(C.O.)

/True Copy/

Sub Assistant Registrar

To

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

2.The Assistant Revenue Officer,
Zone-5, Ward No.05/059,
Corporation of Chennai,
61, Basin Bridge Road,
Chennai-600 001.

+2cc to Mr.PT.Rakesh, Advocate Sr.No.18689

+1cc to M/s.Karthikaa Ashok, Advocate Sr.No.19034

AKM/09.03.2020 /3P-6C/

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