

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.12.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.18406 of 2020
and
WMP. No.22802 of 2020

Lila Bai

...Petitioner

Vs

- 1 The Commissioner,
Greater Chennai Corporation, Ripon Building,
Chennai 600 003.
- 2 Revenue Officer,
Zone V, Greater Chennai Corporation,
No.105, Basin Bridge Road, Chennai 600 079. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certioari filed Mandamus, calling for the impugned Notice No.7 Dated 09/01/2018 in Ref. in Notice 7/17-18/48414 and consequent notice claiming the arrears of tax under section 104 CCMC Act 1919 demanding arrears of half yearly tax with respect to bill No.05-057-02319-000 claiming arrears upto II -2019 -2020 Rs.3 14 364 and current tax for the ensuring period at Rs.49 575 totalling to a sum of Rs.3 63 939 in respect to the premises bearing Door No.206 (143), Govindappa Naicken Street, Kothawalachavadi, Sowcarpet, Chennai 600 001.

For Petitioner : Mr.J.R.K.Bhavanantham

For Respondents : Mr.K.Raja Srinivas
Standing Counsel

O R D E R

Mr.Raja Srinivas, learned Standing Counsel accepts notice for the respondents and is armed with instructions to proceed with the matter. Thus, by consent of both learned counsel, the matter is taken up for final disposal even at the stage of admission.

2. Though the impugned Notice no.7 of revised assessment of property tax in terms of CCMC Act, 1919, is dated 09.01.2018, it is seen that the petitioner has filed objections to the enhancement on 14.02.2020 and these objections are yet to be considered and disposed. Even pending disposal of the objections, coercive recovery proceedings have been threatened under notice dated nil, received by the petitioner on 31.08.2020.

3. Since the objections filed before the Joint Commissioner, who has not been arrayed as a party, are still pending, on suggestion of Mr. Srinivas, the impugned recovery proceedings will be kept in abeyance for a period of eight (8) weeks from today. The petitioner will further continue to remit the property tax at the present rates without fail and upon compliance of the aforesaid condition, the enhanced demand shall be kept in abeyance.

4. The petitioner shall be heard and orders of assessment shall be passed denovo and in accordance with law within a period of four weeks from today after consideration of the objections already on record as well as any further that may be filed.

5. This writ petition is disposed in the aforesaid terms. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CJ CONF)

//True Copy//

Sub Assistant Registrar

Ska/sl

To

- 1 The Commissioner,
Greater Chennai Corporation, Ripon Building,
Chennai 600 003.
- 2 Revenue Officer,
Zone V, Greater Chennai Corporation,
No.105, Basin Bridge Road, Chennai 600 079.

+1cc to Mr.K.Rajasrinivas, Advocate, S.R.No.41165

+1cc to Mr.J.R.K.Bhavanantham, Advocate, S.R.No.40641

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EV (CO)
KKV/06/01/2021



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