

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.01.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.34035 of 2019
WMP.No.34634 of 2019

R.Bhuvaneswari

...Petitioner

--Vs--

1. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai.
2. The Assistant Revenue Officer,
Zone-IX,
Corporation of Chennai,
No.1, Lake Area, 4th Cross Street,
Nungambakkam,
Chennai-34

....Respondents

PRAYER: WRIT PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, directing the 2nd respondent in his proceedings Z.O.IX.C.No.R1/12659/2019 dated 17.10.2019 and quash the same and thereby forbear the respondents from enforcing payment against the petitioner pursuant to the above impugned proceedings.

For Petitioner : Mr.N.Suresh

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

O R D E R

Heard Mr.N.Suresh, learned counsel for the petitioner and Mrs. P. T. Ramadevi, learned Standing Counsel for the respondents.

2. The petitioner has challenged a demand of property tax dated 17.10.2019, which order has been passed in compliance of order passed by this Court in W.P.No.15148 of 2018, dated 20.11.2018. The order is of two parts, a demand for half yearly tax from the first half of 2018-19 till date along with earlier arrears upto the second half of 2017-18 on the revised/enhanced rate. Pending writ petition, the Court has recorded the position that the petitioner is, admittedly, in arrears of tax even based on the rate prior to enhancement that stood at a sum of Rs.16,066/- for a half year.

3. A representation dated 05.11.2019 had been filed by the petitioner seeking the credit of certain amounts stated to have been remitted by him. Thus, on 06.12.2019, this Court had directed that the representation be considered and suitable orders be passed on or before 13.12.2019, quantifying the dues payable. The petitioner had sought some time to object/respond to the working sheet on the ground that the credits had not been granted properly and today files affidavit dated 09.01.2020, setting forth his objections to the computation.

4. Let the same be considered and disposed in the following terms:-

(i) A sum of Rs.1,00,000/- be deposited by the petitioner forthwith.

(ii) R2, the Assessing Officer shall consider the objections filed by the petitioner in affidavit dated 09.01.2020.

(iii) The petitioner will appear before R2 on Friday, the 7th of February 2020 at 10:30 a.m. without expecting any further notice in this regard. After hearing the petitioner and considering the objections filed under affidavit dated 09.01.2020, an order of assessment/computation of demand, shall be passed giving credit to the amounts stated to have been remitted by the petitioner, after due verification of the same.

(iv) The enhanced demand raised as per G.O(Ms) No.73 Municipal Administration and Water Supply (MA IV) Department dated 19.07.2018 is set aside in the light of the fact that the G.O. has itself been kept in abeyance under subsequent G.O(Ms) No.150, dated 19.11.2019 of the Municipal Administration and Water Supply (MA IV) Department.

5. This writ petition is disposed in the aforesaid terms.
Connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai.
- 2.The Assistant Revenue Officer,
Zone-IX,
Corporation of Chennai,
No.1, Lake Area, 4th Cross Street,
Nungambakkam,
Chennai-34

+1cc to Mr.N.Suresh, Advocate sr.7992

+1cc to Mrs.P.T.Ramadevi, Advocate sr.8461

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mr(co)
nr 05/02/2020

सत्यमेव जयते

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