

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.32358 & 32362 of 2018
and
W.M.P.Nos.37555 & 37559 of 2018

Metropolitan Transport Corporation
(Chennai) Ltd.,
Rep. by its Managing Director,
Pallavan House, Anna Salai,
Chennai-600 002.

..Petitioner in both W.Ps

-Vs-

1.The Assistant Revenue Officer
Corporation of Chennai,
Zone 4 (Division 36),
No.266, Thiruvottiyur High Road,
Tondiarpet, Chennai-600 081.

..Respondent in W.P.32358/2018

2.The Revenue Officer,
Corporation of Chennai,
Revenue Department,
Ripon Buildings,
Chennai-600 003.

..Respondent in both W.Ps

3.The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai-600 003.

..Respondent in both W.Ps

4.The Assistant Commissioner/
Zonal Officer, Zone 4 Corporation of Chennai
No.266, Thiruvottiyur High Road,
Tondiarpet,
Chennai-600 081.

..Respondent in W.P.32358/2018

Page numbers

5.The Assistant Revenue Officer,
Corporation of Chennai,
Zone X (Division 138),
No.117 (Old No.64), NSK Salai,
Chennai-600 024.

..Respondent in W.P.32362/2018

PRAYER in W.P.No.32358 of 2018: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order issued by the fourth respondent in Ref. No.Ma.Aa.4.Va.Thu.Na.Ka No.230/2018 dated 11.09.2018 in furtherance of warrant notice issued in Ref. Notice No.Ma.Aa.4.Va.Thu.Na.Ka No.R1/Spl/2018 dated 27.01.2018 in terms of revised assessment order issued in Notice No.7 dated 18.02.2015 and assessment order issued in notice No.N/04/036/12-13/0581 dated 29.01.2013 issued by the first respondent and to quash the same.

PRAYER in W.P.No.32362 of 2018: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned demand notice in Ref.No.10/138/0977/000 dated 29.05.2017 in terms of revised assessment order issued in Notice No.10 dated 21.02.2011 issued by the first respondent and to quash the same.

For Petitioner : Mr.M.Narendran
for M/s.King and Partridge

For Respondents: Ms.Dhashika
for Mrs.Karthika Ashok

C O M M O N O R D E R

With the consent of both parties, the Writ Petitions are taken up today and heard through video conferencing.

2. Among the various grounds raised by the petitioner, one of the grounds predominantly stressed upon by the petitioner is that the impugned demand notices are non speaking orders and no opportunity was afforded to the petitioner to put forth his objections prior to the demand. Perusal of the impugned orders also does not indicate the mode in which the respondent had assessed the property tax and no reference is made to provisional assessments made or giving an opportunity to the petitioner. As such, the impugned demands itself are in

Page numbers

violation of Principles of Natural Justice.

3. However, if the respondent is given an opportunity to issue a provisional assessment calling for the petitioner's objections and thereafter take further course of action after considering the petitioner's objections, the ends of justice could be secured.

4. In the light of the above observations, the impugned demands viz., in Ref. No. Ma.Aa.4.Va.Thu.Na.Ka No.230/2018 dated 11.09.2018 and Ref.No.10/138/0977/000 dated 29.05.2017 are quashed. However, the respondents are at liberty to issue a fresh provisional orders calling for the petitioner's objections, together with the details of the mode of assessment and on receipt of the same, the respondent concerned shall duly consider it and pass a speaking order on its own merits and in accordance with law, as expeditiously as possible.

5. The Writ Petitions are disposed of accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

DP

To

1.The Assistant Revenue Officer
Corporation of Chennai,
Zone 4 (Division 36),
No.266, Thiruvottiyur High Road,
Tondiarpet, Chennai-600 081.

2.The Revenue Officer,
Corporation of Chennai,
Revenue Department,
Ripon Buildings,
Chennai-600 003.

3.The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai-600 003.

Page numbers

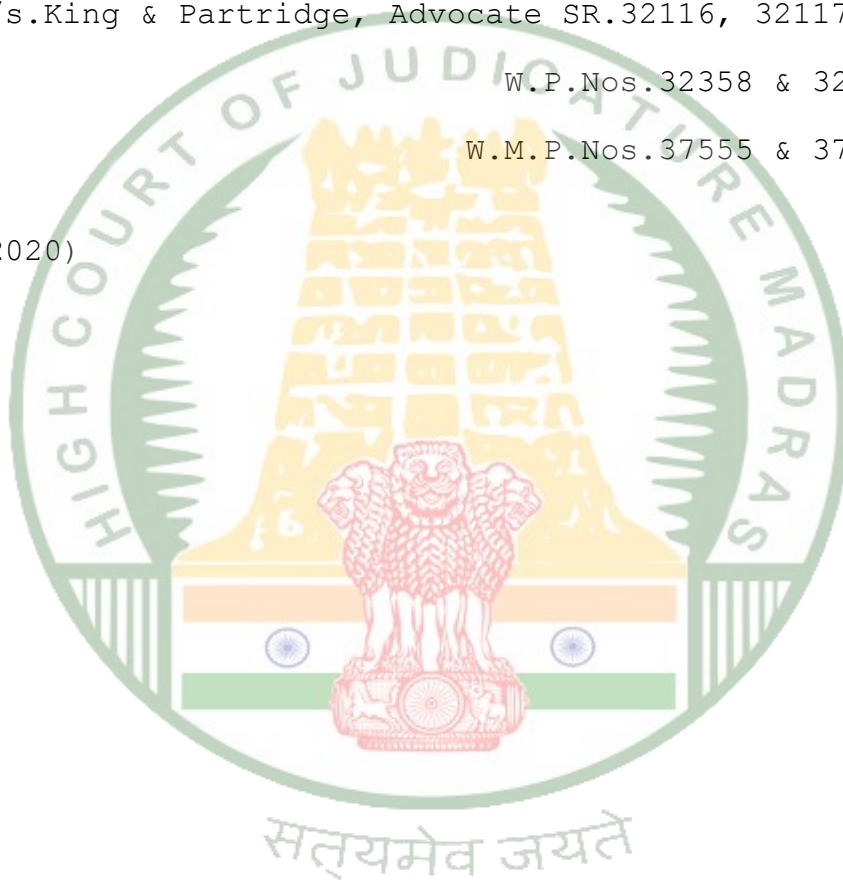
4.The Assistant Commissioner/
Zonal Officer, Zone 4 Corporation of Chennai
No.266, Thiruvottiyur High Road,
Tondiarpet,
Chennai-600 081.

5.The Assistant Revenue Officer,
Corporation of Chennai,
Zone X (Division 138),
No.117 (Old No.64), NSK Salai,
Chennai-600 024.

+2cc to M/s.King & Partridge, Advocate SR.32116, 32117

W.P.Nos.32358 & 32362 of 2018
and
W.M.P.Nos.37555 & 37559 of 2018

MG(CO)
CB(09/11/2020)



WEB COPY

Page numbers