IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 09.08.2021

CORAM:

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

WP No.17190 of 2012
and
M.P.No.2 of 2012

KR.Solaimuthu,
Prop. Exposkin,
3, Padmanaban Street,
T.Nagar, Chennai – 600 017.

.. Petitioner

Vs

The Commissioner,
Pallavaram Municipality,
Chennai – 600 044.

.. Respondent

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari,To call for the records of the respondent impugned communication bearing proceedings No.Na.Ka. 5319/95/A1 dated 21.6.2012 along with enclosed consequential Property Tax Balance Sheet bearing Assessment Nos.2333, 2334, 2335 dated 25.6.2012 issued relating to the petitioner property situated at Door No.158, Thiruneermalai Road, Chromepet Chennai-44 and quash the same.

For Petitioner : Mr.D.Veerasekaran

For Respondent : Mr.P.Srinivas
Standing Counsel

ORDER

The demand of Property Tax made by the respondent in proceedings dated 21.06.2012 is under challenge in the present writ petition.

2. The learned counsel appearing on behalf of the writ petitioner made a submission that the petitioner is the absolute owner of the property bearing Door No.158, Thiruneermalai Road, Chrompet, measuring to an extent of nearly 21,000 sq.ft. The property consists of four different sheds and was purchased by the petitioner in the year 1979 and leather processing units are functioning during the relevant point of time in the year 1980. The petitioner was assessed to Property Tax by the respondent Municipality under the Assessment No.2327 (Old No.6544).

3. The grievances of the petitioner is that the original assessment was made for the entire property consisting four different sheds within the same property, which belongs to the petitioner. Subsequently, they have divided the assessment and that was questioned by the petitioner on various grounds.

4. The learned counsel for the petitioner made a submission that once the property was assessed to Property Tax on a particular Door Number, different sheds cannot be assessed separately and the petitioner being a prompt Property Tax payer cannot be subjected to such harassment on the hands of the respondent. It is contended that the petitioner made several objections and the said objections are not yet decided. In an earlier writ petition filed by the petitioner in W.P.No.3951 of 1997, this Court passed a final order directing the petitioner to submit his objections and directed the authorities to dispose of the same. Further, the respondents have disposed of the same by passing the impugned order, without considering the fact that the property, is to be assessed as a single unit under the single door number as originally assessed and divided the sheds, which is improper and not in consonance with the provisions of the Municipalities Act.

5. The learned standing counsel appearing on behalf of the respondent municipality made a submission that the objections raised by the petitioner for single assessment is processed by the authorities competent and a decision will be taken as early as possible. However, in respect of the quantum of assessment already made, the petitioner has to approach the competent appellate authority for redressal.

6. This being the factum established, this Court is of the opinion that the objections already under consideration is to be processed and a decision is to be taken as early as possible. In respect of the impugned order passed regarding the quantum of Property Tax demanded, the petitioner is at liberty to prefer an appeal before the Taxation Appeal Committee, within a period of four weeks from the date of receipt of a copy of this order. In the event of filing any such appeal, the Taxation Appeal committee, shall decide the same on merits and in accordance with law, by affording an opportunity to the writ petitioner, as expeditiously as possible. After a decision is taken by the Municipality, if the petitioner is still aggrieved, then he is at liberty to approach the Taxation Appellate Committee against the said decision also.

7. With the above directions, the writ petition stands disposed of. No Costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar (CS-VI)

// True Copy //

Sub Assistant Registrar

ars

To:

The Commissioner,
Pallavaram Municipality,
Chennai – 600 044.

+1cc to Mr.D.Veerasekaran, Advocate, S.R.No.39192

WP No.17190 of 2012

SV-I(CO)
B.VC(27/08/2021)