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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.07.2021

CORAM

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

W.P.No.5231 of 2018

1.Mr.Vivekaanantan
rep.by his Power Agent,
Shabbeer Ahemed

2.S.Madhi Rasool ...Petitioners

Vs

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

2.The Assistant Revenue Officer,
Corporation of Chennai,
Zone V, Mint,
Chennai - 600 001. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 2nd respondent to consider our representation dated 05.02.2008 to assess the tax individually for Flat No.37 and Shop Nos.1 & 2 in Door No.1, Old Door No.17, "O.S.Complex", E.K.Guru Street, Vepery Village, Periamet, Chennai - 600 003, individually in the name of the petitioners.

For Petitioners : Mr.T.Magendiran

For Respondents : No Appearance

O R D E R

The relief sought for in the present writ petition is to direct the second respondent to consider the representation submitted by the writ petitioners on 05.02.2018 to assess the tax individually for Flat No.37 and Shop Nos.1 & 2 in Door No.1, Old Door No.17, "O.S.Complex", E.K.Guru Street, Vepery Village, Periamet, Chennai - 600 003, in the name of the petitioners.

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2. The grievance of the writ petitioners is that the respondent Corporation has not assessed the properties individually based on the documents. Thus, they have sent a representation and the representation is yet to be considered.

3. This Court is of the considered opinion that the property tax assessment is to be made strictly in accordance with the provisions of the Chennai City Municipality Corporation Act, 1919. The inspection is to be conducted by the Competent Authorities for assessment and determination of the property tax.

4. Thus, this Court cannot direct the Authorities to do the exercise, without knowing the fact regarding any other disputes between the owners or otherwise. Under these circumstances, the respondents are bound to look into the grievances of the petitioners with reference to the representation dated 05.02.2018 and initiate all suitable steps for property tax assessment and by following the procedures contemplated by affording opportunity to the writ petitioners.

5. With these observations, the writ petition stands disposed of. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

Pns

To

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

2.The Assistant Revenue Officer,
Corporation of Chennai,
Zone V, Mint,
Chennai - 600 001.

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