IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.4892 OF 2021
AND
W.M.P.NO.5503 OF 2021

(Through Video Conferencing)

Dr.K.Senthilnathan ... Petitioner

.Vs.

1. The Commissioner,
Greater Chennai Corporation,
Rippon Building,
Chennai - 600 009.

2. The Assistant Revenue Officer,
Zone - VIII, Revenue Department,
Greater Chennai Corporation,
No.36B, Pulla Avenue,
Amanjikarai, Chennai - 600 030. ... Respondents

PRAYER:- Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records related to 2nd respondents' General revision of tax notice for the year 2018-19, 08-099-04819-OOOM dated 28.11.2018 and the demand notice issued by the 2nd respondent pursuant to the said revised tax notice in Demand Notice No.M.A.8/Revenue Department Notice No.R1/DN-099/Spl/2020 dated 10.08.2020 and to quash the same.

For Petitioner : Mr.S.Sundaresan

For Respondents : M/s.P.T.Ramadevi
Standing Counsel

ORDER

The petitioner has challenged the impugned demand notice demanding a sum of Rs.6,51,150/- as arrears of property tax payable by the petitioner from the first half of 2018. It is the specific case of the petitioner that the aforesaid amount has been demanded at the rate of Rs.1,50,230/- as the half yearly property tax payable by the petitioner based on the Counsil resolution dated 06.01.2021.

2. It is further submitted that the half yearly tax which was paid by the petitioner up to 2018 was Rs.23,054/- and that there is no scope for enhancing the tax by nearly six times of the tax paid by the petitioner. It is therefore submitted that the enhancement of tax based on the Counsil Resolution dated 06.01.2021 is contrary to the provisions of the Chennai City Municipal Corporation Act, 1919.

3. The learned counsel for the petitioner has relied on the decision of this court rendered on 24.11.2021 in W.P.No.19880 of 2021.

4. The learned Standing counsel for the respondent submits that the demand is justifiable as the respondents are bound to follow the Resolution of the Counsil and therefore the petitioner should be directed to pay the tax demanded which is in arrears, since 2018.

5. Considering the fact that the manner and method of determination of enhanced value of tax is contrary to Sections 99 and 100 read with Part A of the IV Schedule of the Chennai City Municipal Corporation Act, 1919. I am inclined to quash the impugned order by remitting the case back to the respondents to determine the tax based on the annual value as is contemplated under the aforesaid provisions of the Act within a period of twelve weeks from the date of receipt of a copy of this order after issuing a proper notice to the petitioner within a period of three weeks to the petitioner. On such determination of tax in accordance with the aforesaid provisions of the Act, the petitioner shall be directed to pay the arrears of tax.

6. Accordingly, the writ petition stands disposed with the above observations. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

rgm/jas

To

1. The Commissioner,
   Greater Chennai Corporation,
   Rippon Building,
   Chennai – 600 009.

2. The Assistant Revenue Officer,
   Zone – VIII,
   Revenue Department,
   Greater Chennai Corporation,
   No.36B, Pulla Avenue,
   Amanjikarai,
   Chennai – 600 030.

+1cc to Mr.S.Sundaresan, Advocate, S.R.No.67585
+1cc to M/s.P.T.Ramadevi, Advocate, S.R.No.67323

W.P.NO.4892 OF 2021 AND
W.M.P.NO.5503 OF 2021

RR(CO)
PBS/10/01/2022