IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :07.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.7181 of 2012
and
M.P.Nos.2 & 3 of 2012

M/s.International Maritime Academy,
Rep.by its Managing Director,
J.Senthil Kumar,
41, Jamin Korattur, Puduchatram,
Chennai - 602 107. ...Petitioner

Vs

The Korattur Panchayat Board,
Rep.by its President,
Poonamallee Panchayat Union,
Korratur, Chennai - 124. ...Respondent

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, to call for the records of the respondent in his proceeding in Na.Ka.No.1/2012 / Korattur Panchayat dated 20.02.2012 and to quash the same.

For Petitioner : Mr.N.Muralikumaran
For M/s.MCGAN LAW FIRM

For Respondents : No appearance

O R D E R

The order dated 20.02.2012 passed by the first respondent / President Korattur Panchayat Board is under challenge in the present writ petition.

2. Korattur is now falling under the jurisdiction of Chennai Corporation and the Chennai Corporation is the authority competent as of now to deal with the property tax assessments.

3. The learned counsel appearing on behalf of the writ petitioner made a submission that 300% enhancement is made with reference to the property tax to be paid, which is beyond the

prescription made by the competent authorities. It is further contended that the petitioner was directed to pay the property tax with retrospective effect, which is untenable. The learned counsel for the petitioner reiterated that the property tax demand is not in consonance with the provisions of the procedures contemplated for assessment and therefore, the order is liable to be set aside.

4. Admittedly, the order impugned was passed by the first respondent / President of Korattur Panchayat Board. During the pendency of the writ petition, now the jurisdiction falls under the Chennai Corporation and therefore, the Chennai Corporation has to deal with the matter for the purpose of assessing the property belongs to the petitioner and determine the property tax to be paid in accordance with the provisions of the Chennai City Municipal Corporation Act.

5. With reference to the grounds raised, this Court is of an opinion that the same requires factual adjudication, which is to be done by the competent authority and by the Appellate authority. The Appellate authority is the final fact finding authority. Taxation Appellate Tribunal is also an Appellate body, constituted for the redressal of grievances of the owners of the property.

6. This being the appeal provisions made available under the Chennai City Municipal Corporation Act, this Court is of an opinion that the petitioner has to approach the Appellate authority for the purpose of redressal of his grievances.

7. As far as the assessment is concerned, an inspection is also necessary as the impugned order was passed, based on the property tax assessment made by the President, Korattur Panchayat Union. In respect of the fresh assessment, the same was made already and as per the assessment, the petitioner is also paying the property tax promptly to the local body and presently to the Chennai Corporation.

8. Under these circumstances, the petitioner is at liberty to prefer an appeal before the Appellate authority under the provisions of the Chennai City Municipal Corporation Act within a period of four weeks from the date of receipt of a copy of this order. On receipt of any such appeal, the Appellate authority shall dispose of the same on merits and in accordance with law and by affording opportunity to the writ petitioner and pass final orders within a period of twelve weeks thereafter. Till the appeal is disposed of, the disputed amount alone kept in abeyance and the regular property tax due to be paid, must be paid by the petitioner as per the rules in force.

9. With these directions, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner
   Corporation,
   Chennai – 600 003.

2. The President,
   Korattur Panchayat Board,
   Poonamallee Panchayat Union,
   Korratur, Chennai – 124.

3. The Taxation Appellate Tribunal,
   Chennai.

+1cc to M/s.MCGAN LAW FIRM, Advocate, S.R.No.31830

W.P.No.7181 of 2012

PCH(CO)
RGA(05/08/2021)