IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.01.2021

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.8275 of 2020
and
WMP. Nos.9912 & 9913 of 2020

Mrs.D.Zeenath ... Petitioner

Vs

1.The Commissioner,
Greater Chennai Corporation,
Rippon Building, Chennai - 600 003.

2.The Assistant Revenue Officer,
Revenue Department, Zonal Office -IX,
Corporation of Chennai,
No.1, Lake Area 4th Cross Street,
Nungambakkam, Chennai 600 034. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned notice in No.10/19-20/202502 dated 11.03.2020 issued by the 2nd respondent and quash the same and direct the 1st respondent to dispose of the appeal dated 09.08.2016 in Appeal No.37 of 2016 and to comply with the order of this Court in W.P. No.37098 of 2016 dated 09.11.2016 within the time frame fixed by this Court.

For Petitioner : Mr.R.Syed Mustafa

For Respondents : Mr.Ragul Aditya, for
Ms.P.T.Ramadevi,
Standing Counsel

ORDER

The petitioner challenges a demand of property tax in notice No.10 styled as a final assessment dated 11.03.2020 for the periods from second half of 2017-18 to first half of 2018-19.

2. The case of the petitioner is that there are two appeals filed, the first dated 09.08.2016, pending before the Commissioner/R1 and the second, 22.10.2018, pending before Assistant Revenue Officer/ R2 in regard to certain proceedings

initiated demanding payment of property tax. As against the order of assessment passed by the respondent on 16.04.2016 an appeal dated 09.08.2016 has been filed by the petitioner, which fact is recorded at paragraph 2 of order dated 09.11.2016 passed in W.P.No.39078 of 2016. A direction was issued to the Assistant Revenue Officer/R2 that the appeal be disposed on merits upon condition that a sum of Rs.5,00,000/- be paid by the petitioner. Admittedly, the petitioner has complied with the aforesaid order. No order of assessment appears to have been passed in compliance with the direction of this Court and no order appears to have been passed disposing the representation/appeal of the petitioner dated 22.10.2018 either.

3. It is the case of the respondents that the present impugned notice is, in fact, an appellate order. This submission is however, not acceptable in light of the fact that the impugned order styled as 'final assessment' 'Notice no.10' is a non-speaking order and no opportunity of hearing has been extended to the petitioner prior to issuance thereof.

4. For the aforesaid reasons, the petitioner is permitted to appear before R2 on Wednesday, the 20th of January, 2021 at 10.30. a.m. without awaiting any further notice in this regard. After hearing the submissions of the petitioner and taking into account any material that may be placed by her in support of her stand, a speaking order of assessment shall be passed within a period of four weeks thereafter, i.e., on or before 20.02.2021. The impugned demand shall be kept in abeyance till 20.02.2021 or passing of the order of assessment, whichever is earlier.

5. With the aforesaid directions, this writ petition is disposed. Consequently, connected miscellaneous petitions are closed. No costs.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registra

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To

1.The Commissioner,
Greater Chennai Corporation,
Rippon Building, Chennai - 600 003.

2.The Assistant Revenue Officer,
Revenue Department, Zonal Office -IX,
Corporation of Chennai,
No.1, Lake Area 4th Cross Street,
Nungambakkam, Chennai 600 034.

+1 CC to M/s. P.T. Ramadevi, Advocate sr 1300.
+1 CC to Mr. Syed Mustafa, Advocate sr 1179.

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MG(CO)
SP(27/01/2021)