IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.01.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.9375 & 9443 of 2020
and
WMP. Nos.11460, 11459, 11539 & 11540 of 2020

S.Vetrivel ..Petitioner in both Wps

.Vs.

1. The Commissioner,
   Greater Chennai Corporation,
   Rippon Building, Chennai.

2. The Deputy Commissioner,
   Greater Chennai Corporation Zone XII,
   Chennai-16.

3. The Asst Revenue Officer,
   Zone XII Ward 167 Chennai Corporation,
   Chennai-16. ..Respondents in both WPs

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Mandamus to call for the records of the 3rd Respondent in its impugned notice Bearing NO 7/18-19/121068& 7/18-19/121023 dated 15.11.2018 for general revision of property Tax and the consequential notice for the current demand and arrears demanding Bearing No Nil dated 11.1.2020 and quash the same as being illegal and arbitrary and consequently direct the respondents to revise the property tax in accordance with the existing rules and regulations and permit the petitioner to pay the tax at the existing rates.

For Petitioner : Mr.V.Vijay Shankar
For Respondents : Mr.Ragul Aditya
For Mrs.P.T.Ramadevi

C O M M O N O R D E R

The petitioner has challenged a demand of property tax imposed upon two properties, Velan Theatre and Vetrivelan Theatre. It appears that the petitioner was in receipt of a notice dated 15.11.2018 in Form no.1, issued for a special type building for general revision of tax for the period 2018-19.

2. An objection to the proposals in the notice were filed by the petitioner within the stipulated period of 30 days i.e. on 03.12.2018, duly received and acknowledged by the 3rd respondent/Assistant Revenue Officer. Admittedly, this objection is pending till date. Even without disposing the objections the respondent has proceeded to issue the impugned demand notice on 11.01.2020 calling upon the petitioner to remit alleged arrears of property tax for the period from 2018-19 till date.

3. The impugned orders set out the periods in question as the second half of 2003 till the first half of 2011-12. However, under cover of memo dated 07.01.2020 learned Standing Counsel for the Corporation confirms that the demand refers only to the periods 2018-19 till date. Learned Corporation counsel also states that enhancement of demand is proper in the light of the fact that the property is a theatre falling under the category of 'Special types of building'.

4. Be that as it may, since the petitioner has filed objections to the assessment of property tax as early as in December 2018, it is only proper that a demand, if any, be raised after consideration of objections and passing an order of assessment. The impugned order is thus set aside. The petitioner will appear before the respondent on Monday, the 18th of January at 10.30 a.m. without awaiting any further notice in this regard. The petitioner shall be heard and objections and other materials, if any, that it may rely upon in support of its stand, shall be taken into consideration by the officer. A speaking order of assessment shall be passed within a period of four (4) weeks from the first date of hearing. It is made clear that the petitioner shall continue to remit the property tax at earlier rates regularly, pending proceedings.

5. This writ petition is disposed as above. Connected miscellaneous petitions are closed. No costs.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

1. The Commissioner,
   Greater Chennai Corporation,
   Rippon Building,
   Chennai.

2. The Deputy Commissioner,
   Greater Chennai Corporation Zone XII,
   Chennai-16.

3. The Asst Revenue Officer,
   Zone XII Ward 167 Chennai Corporation,
   Chennai-16.

+2cc to M/s.P.T.Ramadevi, Advocate, Sr.No.980 & 981
+1cc to Mr.V.Vijay Shankar, Advocate, Sr.No.949

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