

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.10158 and 10161 of 2020

&

WMP.Nos.12356, 12359 & 12471 of 2020

Mr.V.P.Venkatesan

...Petitioner in both WPs

Vs.

1.The Commissioner of Municipal Administration  
Commissionerate of Municipal Administration  
Chepauk, Chennai-5

2.The Commissioner  
Poonamallee Municipality  
Poonamallee, Chennai-600056

3.The Revenue Inspector,  
Poonamallee Municipality  
Poonamallee, Chennai-600056

4.The Tax Collector  
Poonamallee Municipality  
Poonamallee,  
Chennai-600056

...Respondents in both WPs

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorari, calling for the records of the respondent in relation to the demand notices dated 27.01.2020 in respect of petitioner's properties namely 'Hotel Vaithee Park, situated at No.6/1, Rukmani Nagar 2<sup>nd</sup> street, Poonamallee-600056 and 'Rani Thirumana Mandabam' situated at No.250, Rukmani Nagar 2<sup>nd</sup> Street, Poonamallee-600056 and quash the same.

For Petitioner : Mr.V.Chandraprabu

For Respondents: Mr.R.P.Prathap Singh  
Govrenment Advocate for R1  
Mr.P.Srinivas  
Standing Counsel for R2 to R4

## C O M M O N    O R D E R

The petitioner has challenged demand notices of property tax imposed on his properties namely, Hotel Vaithee Park and Rani Thirumana Mandabam.

2. On 22.01.2021, the following order was passed by this Court:

There is serious contest on the position as to whether the assessment working sheets and special notices issued for the assessment of property tax in respect of properties at Hotel Vaithee Park situated at No.06/1, Rukmani Nagar, 2nd Street, Poonamallee, 600056 and Rani Thirumana Mandabam, situated at No.250, Rukmani Nagar, 2nd Street, Poonamallee, 600056 have been received by the petitioner.

2. Without going into this aspect, the petitioner has now been furnished with the working sheets that form the basis of the proposed assessment. An inspection of the properties in question has been completed on 23.07.2019.

3. The petitioner will appear before the Commissioner/R2 on Friday the 29th of January, 2021 at 10:30 a.m. with all materials and objections in support of its stand and after hearing the petitioner and considering all/any of the details that may be furnished, let a speaking order of assessment be passed by R2 within a period of four weeks thereafter i.e. on or before 01.03.2021.

4. List this matter on 02.03.2021 for production of orders.

3. The petitioner states that he has appeared in the office of the Commissioner, Poonamallee Municipality/R2 on 29.01.2021 and filed a written objection of even date. The objection was sent by speed post also and the track records shows that has been delivered on 01.02.2021.

4. Surprisingly, Mr.P.Srinivas, learned Standing Counsel would state that the Commissioner, Poonamallee Municipality waited the whole day but the petitioner did not appear. Be that as it may, the written objection is available on his file.

5. Mr.Srinivas would confirm that orders have been passed on 26.02.2021 and copies of the same have been circulated before

this Court, wherein the demands impugned in these writ petitions stand reiterated.

6. In the light of the aforesaid, nothing further survives in these writ petitions and the same are closed as infructuous granting liberty to the petitioner to take such action as he may deem necessary to challenge orders dated 26.02.2021 in accordance with law. Mr.V.Chandrapabu, learned counsel for the petitioner has no objection in receiving the original copies of orders dated 26.02.2021 on behalf of the petitioner for ongoing transmission to him. Connected miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Municipal Administration  
Commissionerate of Municipal Administration  
Chepauk, Chennai-5

2.The Commissioner  
Poonamallee Municipality  
Poonamallee, Chennai-600056

3.The Revenue Inspector,  
Poonamallee Municipality  
Poonamallee, Chennai-600056

4.The Tax Collector  
Poonamallee Municipality  
Poonamallee, Chennai-600056

+1cc to Mr.P.Srinivas, Advocate, S.R.No. 13831

+2cc to the Government Pleader, S.R.No. 13153 & 13154

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AD(CO)

GN(22/03/2021)