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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2021

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THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.44119 of 2016
and
W.M.P.No.37933 of 2016

M.Kumar

.. Petitioner

-vs-

1. The Commissioner,
Corporation of Chennai,
Rippon Building, Chennai.
2. The Asst. Commissioner,
12th Zone, Corporation of Chennai,
Alandur, Chennai-16.
3. The Assistant Revenue Officer,
12th Zone, Corporation of Chennai,
Alandur, Chennai-16.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the entire records relating to the impugned order in N/12/164/16-17/1041 dated 19.11.2016 passed by the 1st respondent and quash the same and direct the respondents 1 to 3 not to enforce or collect the property tax refixed under the impugned order for the petitioner's premises bearing Door No.1, Vembuliamman Koil Street, Palavanthangal, Alandur, Chennai-600 114, comprised in Old S.No.35/1 part, new Survey Field No.78 in Block No.7, Ward No."A".

For Petitioner : Mr.S.Saranraj

For Respondents : Ms.Karthikaa Ashok,
Senior Standing Counsel

ORDER

The property tax assessment notice dated 19.11.2016, passed by the first respondent is under challenge in the present writ petition.



2.The grievances of the writ petitioner are that the property tax assessment was not made in accordance with the provisions of the Chennai City Municipal Corporation Act, 1919 (hereinafter referred to as "the Act") and excess property tax is directed to be paid by the petitioner. Thus, the petitioner is constrained to move the present writ petition.

3.The learned counsel for the petitioner made a submission that even on an earlier occasion, the petitioner herein filed W.P.No.24429 of 2015 and this Court passed an order dated 23.06.2016, directing the third respondent to consider the objections filed by the petitioner and pass an order of provisional assessment. Pursuant to the directions, the third respondent passed the assessment notice dated 19.11.2016. Challenging the said notice, the writ petition is filed.

4.Perusal of the impugned order would reveal that it is a notice of provisional assessment and an order of final assessment is yet to be passed. This Court by order dated 08.04.2021 issued directions to the respondents to inspect the property belongs to the petitioner, consider the objections and take a decision regarding the property tax to be paid. Pursuant to the interim directions of this Court, the officials of the respondent-Corporation conducted an inspection in the presence of the petitioner and accordingly, arrived a conclusion that the petitioner is liable to pay a sum of Rs.40,420/- as property tax for one Half Year.

5.This Court is of the opinion that if at all the petitioner is further aggrieved in respect of the assessment already made, he is at liberty to prefer an appeal raising the grounds raised in this writ petition and the procedures followed by the respondents before the Appellate Taxation Tribunal under the provisions of the Act for redressal of his grievances. The appeal shall be preferred in a prescribed format by complying with the provisions of the Act within a period of four weeks from the date of receipt of a copy of this order. If any such appeal is filed, then the Appellate Taxation Tribunal shall consider and dispose of the same as expeditiously as possible on merits and in accordance with law.

6.It is needless to state that the respondent-Corporation is to pass a final assessment order as expeditiously as possible in Form-X.

With the above observations, this writ petition stands



disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

abr

To

1. The District Munsif Cum Judicial Magistrate,
Alandur.
2. The Commissioner,
Corporation of Chennai,
Rippon Building, Chennai.
3. The Asst. Commissioner,
12th Zone, Corporation of Chennai,
Alandur, Chennai-16.
4. The Assistant Revenue Officer,
12th Zone, Corporation of Chennai,
Alandur, Chennai-16.

+1cc to Mr.S.Sundarraaj, Advocate, S.R.No.31621
+1cc to Ms.Karthikaa Ashok,, Advocate, S.R.No.31630

W.P.No.44119 of 2016

PCH(CO)
HS(04/08/2021)