

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.17632 of 2020
and
WMP.No.21859 of 2020

Ramarau Polyclinic,
Represented by its Partner Dr.Manohar Rama Rau,
New No.264 (Old No.829/2),
Poonamallee High Road,
Kilpauk, Chennai-600 010.

... Petitioner

Vs

1.The Greater Chennai Corporation,
Represented by its Commissioner
Rippon Building,
No.1131, EVR Periyar Salai,
Park Town, Chennai 600 003
Tamil Nadu.

2.The Assistant Revenue Officer,
Zone 13 Division No.08/103,
Revenue Department,
Greater Chennai Corporation,
Pulla Avenue, Shenoy Nagar,
Chennai 600 030
Tamil Nadu.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus, to call for the entire records in relating to the Bill bearing No.06167 dated 06.11.2020 served on the Petitioner for payment of Rs.6,95,621 as property tax for the property at New No.264 (Old No.829/2) Poonamallee High Road, Kilpauk, Chennai-600 010 from the file of the Respondents and quash the same with directions to the Respondents to provide the reassessment Order, details of calculation and Notice to the Petitioner in respect of the enhanced half-yearly payable property Tax from Rs.22,992/- to Rs.1,32,765/- so that the Petitioner may know the basis adopted by the Respondents in determining the enhanced assessment tax and refrain from making any coercive demand towards enhanced or revised property tax

from making any coercive demand towards enhanced or revised property tax from the Petitioner as per the Bill bearing No.06167 dated 06.11.2020 without following principles of natural justice, the procedure or method of assessment of property tax as per the due process of law provided under Chennai City Municipal Corporation Act, 1919.

For Petitioner : Mr.Perumbulavil Radhakrishnan

For Respondents: Mr.K.Raja Srinivas,
Standing Counsel

O R D E R

The petitioner challenges a demand notice issued by the Assistant Revenue Officer, Corporation of Chennai, calling upon it to remit property tax for the period first half of 2018-19 to second half of 2020-21. The petitioner is a hospital located at New No.264/1 (Old No.829/2), Poonamallee High Road, Kilpauk, Chennai-600 010 (subject property) and the procedure for assessment of property tax would be in line with Sections 99 and 100 of the Chennai City Municipal Corporation Act, 1919 (Act) read with Council Resolution No.784 of 2014.

2. According to the petitioner, it has been remitting tax regularly and the same has been accepted by the respondents. This impugned demand notice has thus come like a bolt out of the blue and the petitioner was wholly unaware of the trigger for the same, or the basis of the computation adopted by the respondents.

3. A counter has been filed by the respondents wherein they refer to the basis of assessment and also state that the writ petition is not maintainable seeing as an alternate appellate remedy is available to the petitioner by way of appeal before the Taxation Appellate Tribunal.

4. Mr. Srinivas, however, would state fairly that, to the extent to which the petitioner alleges that the basis of the demand has not been furnished to it, such submission is correct. There has been no pre-assessment notice issued accompanied by the proposed basis of assessment thus denying the petitioner an opportunity to put forth and defend its case. In the light of the aforesaid admitted position, the impugned demand notice is quashed and the respondents will, in the event that they propose to re-visit the assessment of property tax in regard to the subject property, issue notice furnishing the basis upon which they propose to revise the assessment, inspect the property if

thought necessary, hear the petitioner and frame an order of assessment, in accordance with law.

5.This writ petition is allowed in the above terms. Connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

vs

To

1.The Commissioner
Greater Chennai Corporation,
Rippon Building,
No.1131, EVR Periyar Salai,
Park Town, Chennai 600 003
Tamil Nadu.

2.The Assistant Revenue Officer,
Zone 13 Division No.08/103,
Revenue Department,
Greater Chennai Corporation,
Pulla Avenue, Shenoy Nagar,
Chennai 600 030
Tamil Nadu.

+1cc to Mr.K.Rajashrinivas, Advocate Sr.15575

+1cc to Mr.Perumbulavil Radhakrishnan, Advocate Sr.15722

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srg 26/03/2021