IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.10.2021

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.21183 of 2021
&
W.M.P.No.22462 of 2021

Pudhu Dhandayuthapani Temple and Charitable Trust,
Rep.by its Managing Trustee M.CT.Pethachi
New No.142 (Old No.108),
Coral Merchant Street,
Chennai-600 001.

...Petitioner

Vs

1. State of Tamil Nadu
rep.by Commissioner Municipal Administration
No.78, Urban Administrative Building,
Santhome High Road
Chennai - 600 028.

2. Corporation of Chennai,
rep. by Commissioner
Greater Chennai Corporation Ripon Building,
Chennai - 600 003.

3. The Revenue Officer
Corporation of Chennai
Zone 1, Ward No.10
Thiruvottiyur,
Chennai - 600 019.

4. Assistant Revenue Officer,
Corporation of Chennai,
Zone 1, Ward No.10
Thiruvottiyur,
Chennai - 600 019.

...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned proceedings of the 4th respondent dated 03.09.2021 and quash the same and consequently direct the 3rd and 4th respondents to adhere to G.O.Ms.No.150 dated 19.11.2019 in so far as the Petitioner Trust's property is concerned.

For Petitioner : Mr.K.J.Parthasarthy

For Respondents : Mr. NRR. Arun Natarajan
Government Advocate for R1
: Ms.S.Vaitheeswari
Standing counsel
for Chennai Corporation
for R2 to R4

ORDER

Captioned writ petition and 'Writ Miscellaneous Petition' ('WMP') thereat are in the Admission Board. Captioned writ petition has been filed assailing a notice which is described as Final Warrant Notice and it has been issued by 'Chennai Corporation' which shall hereinafter be referred to as 'said Corporation' for the sake of convenience and clarity.

2. Mr.NRR.Arun Natarajan, learned State counsel has accepted notice on behalf of first respondent, Ms.S.Vaitheeswari, learned standing counsel for Chennai Corporation has accepted notice on behalf of respondents 2 to 4.

3. Though the matter is in the Admission Board, owing to the narrow compass on which the captioned matter turns, with the consent of all the three aforementioned learned counsel, main writ petition was taken up.

4. Owing to the short point on which captioned writ petition turns, it may not be necessary to set out facts in great detail. In other words short facts shorn of elaboration will suffice. Suffice to say that writ petitioner owns 'immovable property at New No.28, South Mada Street, Thiruvottiyur, Chennai- 600 019' (hereinafter 'said property' for the sake of convenience and clarity) and said property is assessed to property tax vide Bill No.2674/000.

5. There was a general revision of property tax with effect from I/2018-19 i.e., first half year of 2018-19 or in other words, on and from 01.04.2018. It is submitted that in this general revision, property tax for said property was enhanced from Rs.14,250/- per half year to Rs.50,780/-. The short point that is urged is, writ petitioner was not put on notice and was not given an opportunity to respond to the proposed enhancement/revision of property tax.

6. Learned Standing Counsel for Chennai Corporation on instructions, submits that the records do not reveal that notice has been issued to the writ petitioner regarding proposed

enhancement/revision i.e., upward revision of property tax qua said property. This by itself puts an end to the list in the captioned writ petition and the captioned writ petition will now be disposed of on this short point. This also means that the second limb of prayer in the captioned writ petition turning on G.O.Ms.No.150 dated 19.11.2019 is left open. The reason is, this Court would only be directing Chennai Corporation to put the writ petitioner on notice and revise property tax in accordance with obtaining provisions of law including Section 100 of 'Chennai City Municipal Corporation Act, 1919', which was earlier known as 'Madras City Municipal Act, 1919' and therefore, shall be referred to as 'MCMC Act' for the sake of convenience. To be noted, Schedule IV of MCMC Act is a set of Rules captioned Taxation Rules and the same would also apply for revision.

7. A careful perusal of Section 100 of MCMC Act and Schedule IV thereat i.e., Taxation Rules reveal that a methodology/procedure has been set out for revision of property tax qua immovable property situate in Chennai Corporation limits and it includes putting the assessee on notice prior to the revision. There is no disputation or disagreement that the procedure would apply to general revisions also.

8. In the case on hand, it is clear as day light that the procedure has been breached or in other words, the procedure has not been followed/observed.

9. In the light of the narrative and discussion set out supra, captioned Writ Petition is disposed of by making the following order:

(a) Impugned notice being Final Warrant Notice dated 03.09.2021 bearing reference No.செ.ம.அ.வ.து/சிறப்ப./ 20/0 is set aside on the lone ground that the procedure for revision of property tax as adumbrated in MCMC Act and the Rules thereunder (Schedule IV) has not been followed;

(b) As a sequitur to the previous directive i.e., earlier limb of this order, though obvious, it is made clear that this Court has not expressed any view on the merits of the matter qua revision.

(c) Chennai Corporation shall embark upon the exercise of revising property tax for the immovable property of writ petitioner i.e., said property at New No.28, South Mada Street, Thiruvottiyur, Chennai- 600 019 by adhering to procedure under MCMC Act, more particularly, Section 100 and Schedule IV (Taxation Rules) thereat. This exercise shall be commenced as expeditiously as possible and shall be concluded within four(4) months from today i.e., on or before 31.01.2022.

(d) Though writ affidavit says that obtaining half-yearly property tax qua said property is Rs.14,250/-, this Court is informed that it is Rs.14,410/- per half year. Writ petitioner shall continue to pay half-yearly property tax at the rate of Rs.14,410/- till the aforesaid de novo exercise is completed and if there is any default or delay, in this regard legal consequences will follow.

10. Captioned Writ Petition is disposed of with the above directives. Consequently, connected WMP is also disposed of as closed. There shall be no order as to costs.

Sd/-
Assistant Registrar

True Copy//

Sub Assistant Registrar

nst/kmi

To

1. The Commissioner Municipal Administration,
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No.78, Urban Administrative Building,
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2. The Commissioner,
Corporation of Chennai
Greater Chennai Corporation Ripon Building,
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3. The Revenue Officer
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4. The Assistant Revenue Officer
Corporation of Chennai
Zone 1, Ward No.10
Thiruvottiyur, Chennai - 600 019.

+2ccs to Mr.K.J.Parthasarthy, Advocate, S.R.No.51070
+1cc to the Government Pleader, S.R.No.51554

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