IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.10.2021

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THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.NO.21217 OF 2021
AND
W.M.P.NO.22493 OF 2021

K.G.Narayan Bhat ... Petitioner

-Vs-

1. State of Tamil Nadu
   Rep.by Secretary to Government
   Municipal Administration and Water Supply Dept.
   Secretariat, Fort St.George, Chennai - 600 010.

2. The Commissioner,
   Greater Chennai Municipal Corporation
   Rippon Buildings, Chennai - 600 003.

3. The Assistant Revenue Officer, Zonal Officer V,
   Greater Chennai Municipal Corporation
   64, Basin Bridge Road, Old Washermanpet
   Chennai 600 021. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the 3rd respondent comprised in the Notice No.7/18-19/122563 and Notice No.7/18-19/122570 dated 20.11.2018 and all proceedings pursuant thereto and quash the same as illegal, arbitrary and violative of the principles of natural justice.

For Petitioner : Mr.Abhinav Parthasarathy
For Respondent : Mr.Mr.NRR.Arun Natarajan
Government Advocate for R1
Assisted by G.Sarath Babu
Ms.S.Vaitheeswari
Standing counsel (Chennai Corporation)
for R2 and R3

O R D E R

Captioned writ petition and WMP therein are in the admission Board before me.

2. Mr.Abhinav Parthasarathy, learned counsel for sole writ petitioner, Mr.NRR.Arun Natarajan, learned State counsel assisted by Mr.G.Sarath Babu, who accepts notice on behalf of first respondent and Ms.S.Vaitheeswari, learned Standing counsel for Chennai Corporation, who accepts notice on behalf of respondents 2 and 3 are before me.

3. Owing to the short point on which the captioned writ petition turns, with the consent of all the aforementioned learned counsel main writ petition is taken up and heard out.

4. All the aforementioned three counsel submit on instructions in one voice in unison that the captioned writ petition stands directly covered by another order made by me being order dated 15.09.2021 in WP.No.19544 of 2021 and WMP.Nos.20825 & 20826 of 2021.

5. Aforementioned order dated 15.09.2021 is as follows:

> 'Captioned writ petition and WMPs therein are in the admission Board before me.
>
> 2. Mr.Adithya Reddy, learned counsel for sole writ petitioner, Mr.NRR.Arun Natarajan, learned State counsel assisted by Mr.G.Sarath Babu, who accepts notice on behalf of first respondent and Ms.S.Vaitheeswari, learned Standing counsel for Chennai Corporation, who accepts notice on behalf of respondents 2 and 3 are before me.
>
> 3. Owing to the short point on which the captioned writ petition turns, with the consent of all the aforementioned learned counsel main writ petition is taken up and heard out.
>
> 4. Notwithstanding very many averments in the writ affidavit and notwithstanding very many grounds raised in the writ affidavit, learned counsel for writ petitioner submits that the impugned notice being notice dated 29.11.2018 bearing reference Notice No.7/18-19/123381 enhances property tax for writ petitioner's property by almost 150%, but the same has been done without notice or opportunity to writ petitioner to object or put forth his stated position. There is no disputation or disagreement that the impugned notice was not preceded by any other notice and the writ petitioner was not given an opportunity. This Court has repeatedly held that the procedure for revision/enhancement of property tax includes putting the person/entity concerned on notice and giving an opportunity to object.
>
> 5. In the light of the narrative thus far, following order is passed:
>
> a) Impugned notice being notice dated 29.11.2018

bearing reference Notice No.7/18-19/123381 is set aside;

b) Impugned notice is being set aside solely on the ground that the writ petitioner was not given an opportunity to object and therefore, no opinion or view has been expressed in this order on the merits of the matter;

c) Chennai Corporation shall redo the revision by following the procedure inter alia under Section 100 of The Chennai City Corporation Act, 1919, which was earlier known as The Madras City Municipal Act, 1919 and the Taxation Rules therein which forms part of Schedule IV thereunder. This will include putting the writ petitioner on notice and calling for objections from the writ petitioner;

d) Chennai Corporation shall complete the aforesaid exercise as expeditiously as possible and in any event within twelve(12) weeks from today i.e., on or before 08.12.2021;

e) Revision/enhancement can be from 1/2018-2019 i.e., first half year of 2018-2019 meaning for the half year from 01.04.2018 to 30.09.2018;

f) Writ petitioner shall continue to pay half yearly property tax at the existing rate of Rs.94,915/- till this exercise is completed;

g) If there is any default in payment of half yearly property tax at the existing rate of Rs.94,915/- (pending above exercise), the legal consequences will follow de hors this order.

6. Writ petition disposed of with the above directions. Consequently, connected WMPs are also disposed of as closed. There shall be no order as to costs.'

6. In the light of the narrative thus far, following order is passed:

a) Impugned notices dated 20.11.2018 bearing reference Notice Nos.7/18-19/122563 and 7/18-19/122570 are set aside;

b) Impugned notices are being set aside solely on the ground that the writ petitioner was not given an opportunity to object and therefore, no opinion or view has been expressed in this order on the merits of the matter;

c) Chennai Corporation shall redo the revision by following the procedure inter alia under Section 100 of The Chennai City Corporation Act, 1919, which was earlier known as The Madras City Municipal Act, 1919 and the Taxation Rules therein which forms part of Schedule

IV thereunder. This will include putting the writ petitioner on notice and calling for objections from the writ petitioner;

d) Chennai Corporation shall complete the aforesaid exercise as expeditiously as possible and in any event within twelve(12) weeks from today i.e., on or before 24.12.2021; e) Revision/enhancement can be from 1/2018-2019 i.e., first half year of 2018-2019 meaning for the half year from 01.04.2018 to 30.09.2018;

f) Writ petitioner shall continue to pay half yearly property tax at the existing rate of Rs.24,103/- till this exercise is completed;

g) If there is any default in payment of half yearly property tax at the existing rate of Rs.24,103/- (pending above exercise), the legal consequences will follow de hors this order.

7. Writ petition disposed of with the above directions. Consequently, connected WMP is also disposed of as closed. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

kmi
To
1. The Secretary to Government,
Municipal Administration and Water Supply Dept.,
Secretariat, Fort St. George, Chennai 600 010.

2. The Commissioner,
Greater Chennai Municipal Corporation,
Rippon Buildings, Chennai 600 003.

3. The Assistant Revenue Officer, Zonal Officer V,
Greater Chennai Municipal Corporation,
61, Basin Bridge Road, Old Washermanpet,
Chennai 600 021.

+2cc to Mr.Aditya Reddy, Advocate, S.R.No.52129
+1cc to the Government Pleader, S.R.No.51555

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and W.M.P.No.22493 of 2021

MG(CO)
CS/20/10/2021