IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2021

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THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.22565 of 2021 &
WMP.No.23795 of 2021

A.Easwari Samy ... Petitioner

Vs

1. The Commissioner
Corporation of Chennai
Ripon Buildings
Part Town, Chennai - 600 003

2. The Assistant Revenue Officer
Zone-X, Greater Chennai Corporation
No.117, NSK Road
Kodambakkam
Chennai - 600 024 ...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the 2nd respondent to accept the payment of property tax on installment basis based on the demand notice dated 21.08.2019 in respect of the property situate at Old No.21, New No.57, Rnaganathan Street, T.Nagar, Chennai -17 within a stipulated time.

For Petitioner : Mr.C.Prabakaran
for Mr.A.P.Sathyamurthy

For Respondents: Ms. S.Vaitheeswari
Standing Counsel for Chennai Corporation

ORDER

Mr.C.Prabakaran, learned counsel representing the counsel on record for writ petitioner is before this Virtual Court.

2. Learned counsel submits that the writ petitioner owns a 'property at Old No.21, New No.57, Ranaganathan Street, T.Nagar, Chennai -17' (hereinafter 'said property' for the sake of convenience and clarity) and said property has been assessed to property tax.

3. Learned counsel, adverting to the writ affidavit submits that said property is being used for commercial

purpose and owing to the Coronavirus pandemic and consequent lock down, which is collectively referred to as 'Covid-19 situation', there has been a lull in the collection of lease amounts.

4. Learned counsel makes a prayer to mandamus second respondent to accept property tax qua a demand notice dated 21.08.2019 i.e., for said property in instalments.

5. In the considered view of this Court, the aforementioned reason on which the prayer predicated is not something specific or unique qua the writ petitioner. It is a pan global phenomenon. Therefore, it cannot be gainsaid that the writ petitioner has any legal right to seek a mandamus to receive the property tax arrears in instalments. To be noted, a writ petitioner, who seeks a mandamus, should have a legal right and this principle has been laid down by Hon'ble Supreme Court in the oft quoted Praga Tools case law [Praga Tools Corporation Vs. Imanual and others reported in AIR 1969 SC 1306] which continues to hold the field.

6. Ms. S.Vaitheeswari, learned Standing Counsel accepts notice for both the respondents and points out that writ petitioner is running a commercial complex in said property, but in the light of the narrative thus far, this Court considers it unnecessary to go into those factual aspects of the matter.

7. Owing to the narrative thus far, this Court is not inclined to accede to the prayer in the captioned writ petition. Captioned writ petition is dismissed. Consequently, connected WMP is also dismissed.

However, it is made clear that it is open to the writ petitioner to approach the respondents with the request to pay the arrears in instalment and this order will neither impede nor serve as an impetus in respondents considering such request on its own merits and in accordance with law, but it is made clear that there is no directive from this Court in this regard. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS-VI)

//True copy//

Sub Assistant Registrar

gpa

To

1. The Commissioner
   Corporation of Chennai
   Ripon Buildings
   Part Town, Chennai - 600 003.

2. The Assistant Revenue Officer
   Zone-X, Greater Chennai Corporation
   No.117, NSK Road
   Kodambakkam, Chennai - 600 024.

+1cc to Mr.C.Prabakaran, Advocate SR.No.54318

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PMK(CO)
GMY(15/11/2021)