

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.02.2021

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.22638 & 33775 of 2017
and
W.M.P.Nos.23743 & 23744 of 2017

1.K.Devakumar
2.K.Balakumar

... Petitioners in both W.Ps.

Vs.

1.The Commissioner/The Estate Officer,
Corporation of Chennai,
Chennai - 600 003.

2.The Deputy Commissioner (Revenue and Finance),
Land and Estate Department,
Chennai - 600 003.

3.The Assistant Revenue Officer,
Land and Estate Department,
Corporation of Chennai,
Ribbon Building,
Chennai - 600 003.

... Respondents in both W.Ps.

4.The Assistant Revenue Officer,
Revenue Department,
Zone - V, Corporation of Chennai,
Chennai.

... Respondents in W.P.No.22638 of 2017

Prayer in W.P.No.22638 of 2017: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records leading to impugned proceedings in pursuant to the impugned proceedings of the 4th respondent herein dated 21.07.2017, demanding property tax arrears to the tune of Rs.1,83,112/- (Rupees One lakh eighty three thousand one hundred and twelve only) and quash the same.

Prayer in W.P.No.33775 of 2017: Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, forbearing the respondents from anyway interfering with the Lawful possession and peaceful enjoyment of the petitioners herein in respect of landed property with superstructure situated at Door No.10 Waltax Road, VOC Salai Chennai - 79 measuring an extent of 615 Sq.ft comprised in Survey No.11/2 (L.R.S.No.154).

For Petitioners : Mr.P.P.Vikram

For Respondents : Mrs.Karthika Ashok

C O M M O N O R D E R

Both the Writ Petitions were taken up for final disposal.

2.The petitioners are the children of late Mr.P.Kuttiappan Nattar who died on 18.03.1983. The petitioner's father Mr.P.Kuttiappan Nattar had purchased a property on 06.05.1968 by a registered sale deed. In respect of the above property, the respondents proposed to demand the property tax in the name of the one M.E.Pattammal predecessor owner of the property who sold the property to the petitioner's father. Anticipating the revenue recovery proceedings, the petitioners filed a W.P.No.33775 of 2015. By an interim order dated 16.10.2015, this court had directed the petitioners to pay a sum of Rs.75,000/- without prejudice to the rights of the petitioners.

3.After the said interim order was passed, the petitioners have received a impugned demand notice dated 27.07.2017, demanding arrears of property tax due to the tune of Rs.1,83,112/-. The said notice has been again issued in the name of the said vendor M.E.Patammal who ceased to be the owner of the property as early as 06.05.1968. The petitioners have filed an appeal with the 4th respondent on 27.07.2017. The learned counsel for the petitioners submits that the said appeal have not been disposed.

4.Considering the fact, that the petitioners have filed an appeal against the impugned demand notice, I am inclined to direct the 4th respondent to dispose the appeal filed by the petitioners on 27.07.2017 within a period of four weeks from the date of receipt of this order.

5.The petitioners are however directed to deposit a further sum of Rs.50,000/- within a period of eight weeks from the date of receipt of this order with the respondents. This amount paid by the petitioners shall be appropriated towards the ultimate tax liability on final determination of tax liability of the petitioners.

6.These Writ Petitions stand disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS)

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Sub Assistant Registrar

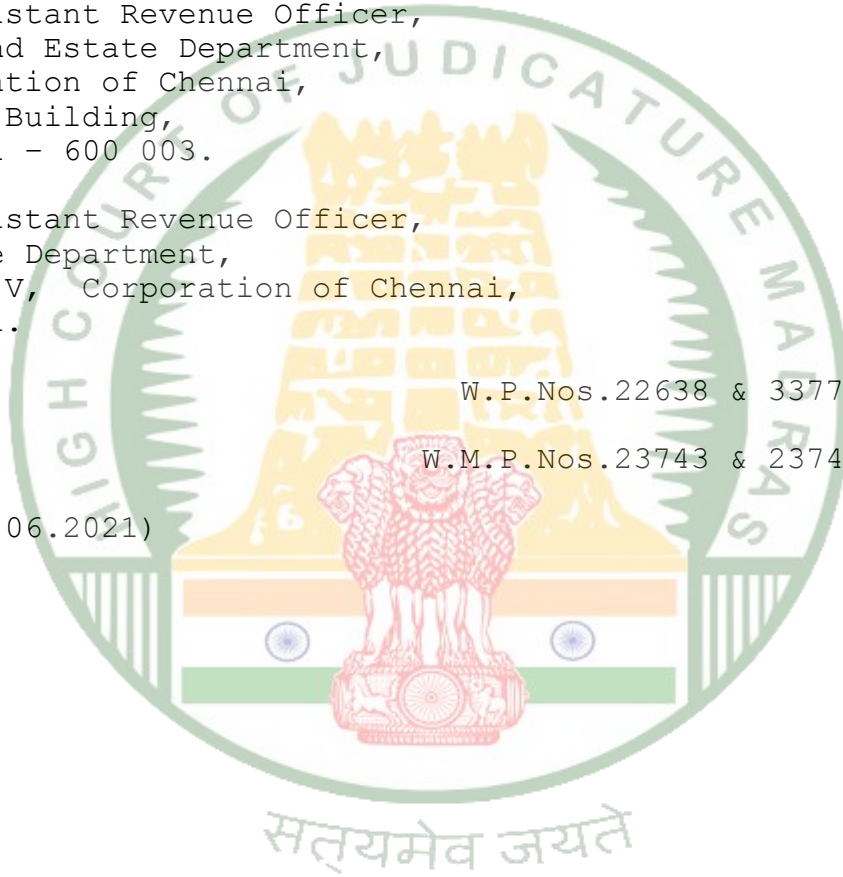
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To

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PMK (CO)
A.SK(17.06.2021)



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