IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.09.2021

CORAM:

THE HON'BLE MR. JUSTICE S.M.SUBRAMANIAM

WP Nos.33655 & 33659 of 2017 and 733 of 2018
and WMP Nos.37244 & 37250 of 2017
and 894, 3603 & 3604 of 2018

WP No.33655 of 2018

M/s.HCL Technologies Limited,
Rep. By its Authorized Signatory,
Mr.A.Patrick Santhanam,
No.73, 74, Estate Bus Stand,
Industrial Estate (South Phase),
Mannurpet, Chennai - 600 058. ...Petitioner

Vs

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

2. Assistant Commissioner,
Greater Chennai Corporation,
Zonal Office-7,
C.T.H. Road (Opposite to Dunlop),
Chennai - 600 053.

3. Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (Opposite to Dunlop),
Chennai - 600 053.

4. Zonal Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (Opposite to Dunlop),
Chennai - 600 053. ...Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records pertaining to the order bearing No.M/07/086/17-18/2583 dated 10.09.2017 on the file of the 3rd respondent and quash the same.

WP No.33659 of 2017

M/s.HCL Technologies Limited,
Rep. By its Authorized Signatory,
Mr.A.Patrick Santhanam,
No.64, 65 & 66 Estate Bus Stand,
Industrial Estate (South Phase),
Mannurpet, Chennai - 600 058. ...Petitioner

Vs

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

2. Assistant Commissioner,
Greater Chennai Corporation,
Zonal Office-7,
C.T.H. Road (Opposite to Dunlop),
Chennai - 600 053.

3. Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (Opposite to Dunlop),
Chennai - 600 053.

4. Zonal Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (Opposite to Dunlop),
Chennai - 600 053. ...Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records pertaining to the order bearing No.M/07/086/17-18/2584 dated 10.09.2017 on the file of the 4th respondent and quash the same.

WP No.733 of 2018

M/s.HCL Technologies Limited,
Rep. By its Authorized Signatory,
Mr.Sunil K.Shrivastava,
No.78, Estate Bus Stand,
Industrial Estate (South Phase),
Mannurpet, Chennai - 600 058. ...Petitioner

Vs

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

2. Assistant Commissioner,
Greater Chennai Corporation,
Zonal Office-7,
C.T.H. Road (Opposite to Dunlop),
Chennai – 600 053.

3. Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (Opposite to Dunlop),
Chennai – 600 053.

4. Zonal Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (Opposite to Dunlop),
Chennai – 600 053. ...Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records pertaining to the order bearing No.M/07/086/17-18/2461 dated 31.07.2017 on the file of the 4th respondent and quash the same.

For Petitioner : Mr.Srinath Sridevan
in all WPs

For Respondents: Mrs.Karthikaa Ashok
in all WPs. Sr. Standing counsel
for Chennai Corporation

COMMON ORDER

All these three writ petitions are filed questioning the validity of the property tax assessment orders issued in Form-7 Notice. Admittedly, the petitioner company have preferred appeals/objections against all such assessment orders issued in Form-7 before the 1st respondent viz., The Commissioner, Greater Chennai Corporation.

2. The learned counsel for the petitioner made a submission that the authorities have committed certain error in respect of property tax assessment to be made in consonance with the provisions of the Chennai City Municipal Corporation Act, 1919.

The classification adopted by the Corporation is incorrect. Thus, the petitioner filed appeals/objections before the 1st respondent, categorically stating that the application of Section 137B of the Act, is improper, as retrospective determination of property tax is impermissible. However, the learned senior standing counsel appearing on behalf of the Corporation raised an objection stating that the Property Tax assessment was made in consonance with the provisions of the Act and there is no infirmity as such.

3. However, all these issues are to be decided by the Commissioner in the appeals/objections filed by the petitioner. In the event of any findings in this regard by this Court, the aggrieved person / petitioner will be losing an opportunity of effective adjudication before the appellate authority and such a valuable right of appeal of an aggrieved person need not be taken away by this Court unnecessarily.

4. The appellate remedy is provided under the statutes for the purpose of adjudication of disputed facts in an effective manner. The appellate authority is the final fact finding authority. The findings to be made by the said appellant authority are of valuable assistance for High Court to exercise the power of judicial review under Article 226 of Constitution of India, as the High Court cannot venture into an adjudication of such disputed facts, which is to be done with reference to the documents and evidences made available. This being the principles to be followed, exhausting the appellate remedy is important as far as the aggrieved persons are concerned.

5. In the present case, the appeals/objections have already been filed. The learned counsel for the petitioner made a submission that during the pendency of the appeals/objections, the 4th respondent issued further demand notices. However, the appeals/objections are to be disposed of finally on merits and in accordance with law and therefore, this Court is inclined to pass orders as under.

(i) The 1st respondent is directed to dispose of the appeals/objections filed by the petitioner by himself or through the authorised officer to exercise the powers of the Commissioner in this regard.

(ii) The appeals/objections are directed to be decided on merits and in accordance with law and by affording an opportunity to the writ petitioner.

(iii) Further the authority dealing with the appeals/objections is directed to decide the issues raised in the appeals/objections by the petitioner uninfluenced by the findings if any made by the subordinate officials of the Chennai Corporation / 4th respondent and independently.

(iv) The 1st respondent is directed to dispose of the appeals/objections within a period of four weeks from the date of receipt of a copy of this order.

(v) The petitioners are directed not to seek unnecessary adjournments before the authority and shall co-operate for the early disposal of the appeals/objections.

(vi) If the petitioner company is further aggrieved from and out of the order to be passed by the 1st respondent, they have to approach the Taxation Appellate Committee under the provisions of the Act.

6. With the above directions, all these writ petitions stand disposed of. No Costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

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To

1. The Commissioner,
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2. Assistant Commissioner,
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Zonal Office-7 (Ambattur),
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Chennai – 600 053.

4. Zonal Officer,
Greater Chennai Corporation,
Zonal Office-7 (Ambattur),
C.T.H. Road (Opposite to Dunlop),
Chennai - 600 053.

+3 Ccs to M/s. Srinath Sridevan, Advocate sr 47645, 47646, 47647
+1 CC to M/s. Karthikaa Ashok, Advocate sr 47306.

WP Nos.33655 & 33659 of 2017
and 733 of 2018

SSV(CO)
SP(18/10/2021)