IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :29.06.2021

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

W.P.No.28179 of 2018
and
W.M.P.No.32842 of 2018

A.Abdul Kuthoos ...Petitioner

Vs

1.The Commissioner Corporation of Chennai,
Ripon Buildings,
Chennai – 600 003.

2.The Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Officer – 5,
61, Basin Bridge Road,
Chennai – 600 021.

3.Zonal Officer,
Corporation of Chennai,
Zone – V, No.61,
Basin Bridge Road,
Chennai – 600 021. ... Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India to issue of Writ of Certiorari, calling for the records of the second respondent in its reference No.Z.O.V.R.D.C.No.G-1/4079/2018 dated

08.09.2018 demanding arrears of tax for the property situated at Door No.11 (15), Police Commissioner Office Road, Egmore, Chennai – 600 008 from 2/2012 to 1/2017- 18 amounting to Rs.4,67,883/- and quash the same.

For Petitioner : Mr.G.Baskar

For Respondents : Mr.D.Prabhu Mukunth Arunkumar
Standing Counsel for Income Tax

ORDER

The order of Assessment of Property Tax, issued by the second respondent in Proceedings dated 08.09.2018, is under challenge in the present writ petition.

2. The learned counsel for the petitioner states that the Assessment Order, did not contain the details regarding the assessment made.

3. This Court is of the considered opinion that in this regard, the petitioner has to approach the Competent Authority or the Appellate Authority for verification of records, if any. The order of assessment is passed by the Original Authority. Therefore, the petitioner has to prefer an appeal under the provisions of the Chennai City Municipal Corporation Act, 1919. The factual disputes raised by the petitioners cannot be adjudicated in a writ proceedings under Article 226 of the Constitution of India, and such an adjudication with reference to the original records can be made by the Appellate Authority. The Appellate Authority is the Final Fact Finding Authority and therefore, exhausting the appellate remedy is important and would be of greater assistance to the High Court for the purpose of exercising the powers of judicial review under Article 226 of the Constitution of India, if any writ petition filed thereafter. Thus, the appellate remedy need not be dispensed with, in all circumstances.

4. In the present case, the petitioner raised certain factual issues which all are to be adjudicated before the Appellate Authority. Thus, the petitioner is at liberty to prefer an appeal before the Competent Appellate Authority within a period of two weeks from the date of receipt of a copy of this order and in the event of filing such an appeal, the Appellate Authority shall entertain the same within a period of two weeks from the date of receipt of a copy of this order in a prescribed format and by complying with the provisions of law. In the event of receipt of any such appeal, the Appellate Authority shall dispose of the same on merits and in accordance with law and by affording an opportunity to the petitioner.

5. With these directions, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

29.06.2021

Speaking order
Index : Yes
Internet: Yes

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To
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S.M.SUBRAMANIAM,J.

Pns

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