IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NO.28348 OF 2018
AND
W.M.P.NO.33056 OF 2018

B.Ramachandra Babu ... Petitioner

Vs.

1. The Government of Tamil Nadu,
   Rep. by its Secretary,
   Municipal Administration and Water Supply Department,
   Fort St. George,
   Chennai – 600 009.

2. The Commissioner,
   Chengalppattu Municipality,
   Kancheepuram District. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in notice No.018/0001859 dated 09.01.2018 on the file of the 2nd respondent and quash the same.

For Petitioner	:	Mr.R.Rajarajan
For R1	:	Mr.V.Veluchamy Government Advocate
For R2	:	Mr.P.Srinivas

ORDER

A final notice of payment issued by the 2nd respondent in proceedings dated 09.01.2018 is under challenge in the present Writ Petition.

2. Admittedly, the petitioner is the owner of the said premises assessed for payment of Property Tax. The 2nd respondent/Municipality issued a notice in proceedings dated 09.01.2018 providing an opportunity to the Writ Petitioner to submit his objections with reference to the revision of Property

Tax. The petitioner also filed his objections on 05.02.2018 and the objections were considered and the learned counsel for the respondent brought to the notice of this Court that the petitioner made additional new construction, which was subjected to payment of Property Tax. Considering all these factual aspects, a final notice was issued on 09.10.2018, directing the Writ Petitioner to pay the Property Tax arrears of Rs.1,92,580/-.

3. This Court is of the considered opinion that such a final notice is an appealable order and if at all the petitioner is aggrieved from and out of the final notice, he is at liberty to approach the Appellate Authority. By filing a Writ Petition, the petitioner cannot adjudicate the disputed facts and circumstances. Thus, the High Court cannot conduct Roving enquiry with reference to the Property Tax Assessment made by the Corporation and the Appellate Authority being the final fact finding Authority, has to scrutinize the original documents and records of the manner, in which, the Assessments made by the original authorities and only in the event of such a factual finding, the High Court will be in a position to exercise the power of judicial review under Article 226 of the Constitution of India effectively. Thus, the petitioner has exercised the Appellate Remedy as contemplated under the provisions of the Act. Till such time, he is bound to pay the Property Tax as assessed. Thus, the relief as sought for in the present Writ Petition cannot be considered and the petitioner is at liberty to approach the Appellate Authority, if any grievance exists.

4. This being the factum, the petitioner could not able to establish any acceptable ground for the purpose of considering the relief and consequently, the Writ Petition stands dismissed. However, there shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

krk

To

1. The Secretary,
Government of Tamil Nadu,
Municipal Administration and Water Supply Department,
Fort St. George,
Chennai - 600 009.

2. The Commissioner,
   Chengalppattu Municipality,
   Kancheepuram District.

+1cc to the Government Pleader, S.R.No.29194

W.P.NO.28348 OF 2018

CP(CO)
PBS/27/07/2021