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W.P.Nos.781 and 5444 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.12.2022

CORAM:

THE HONOURABLE MR.JUSTICE N. SATHISH KUMAR

W.P.Nos.781 and 5444 of 2022
&
W.M.P.Nos.867 and 5540 of 2022

W.P.No.781 of 2022

Vaniga Vysiar Improvement Society
rep by its President
D.Balakrishnan
No.18 Millars road
Kellis, Chennai-10

...Petitioner

Vs.

1. The Principal Secretary to Government
Municipal Administration and
Water Supply (MA.IV) Department
Government of Tamil Nadu
St.George Fort, Chennai- 600 009.
- 2 The Commissioner
Corporation of Greater Chennai
Rippon Building Chennai- 600 003.
- 3 The Zonal Officer
Zone-7 (ward No.080)
Corporation of Greater Chennai



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Ambattur Chennai.

4 The Assistant Revenue Officer
Zone-7
Corporation Of Greater Chennai
Chennai- 600 053.

... Respondents

W.P.No.5444 of 2022

Vaniga Vysiar Improvement Society
rep by its President
D.Balakrishnan
No.18 Millars road
Kellis, Chennai-10

...Petitioner

1. Municipal Administration and
Water Supply Department Municipal
Administration And Water Supply (MA.IV)
Department Government of Tamil Nadu
St. George Fort, Chennai-09.
- 2 The Commissioner
Corporation Of Greater Chennai
Rippon Building Chennai-600003.
- 3 Managing Director
Chennai Metro Water Supply and Sewages Board
No.1 Pumping Station Road
Chinthathripet
Chennai.
- 4 The Senior Accounts Officer
Area Office-07 No.1 Krishna Nagar
Ambattur Chennai-600037.



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5 The Assistant Revenue Officer
Zone-7 Corporation Of Greater Chennai
Chennai-600053.

PRAYER in W.P.No.781 of 2022: Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified mandamus calling for the records relating to the 2nd respondent's order made in No.10/21-22/51504 dated 20.12.2021, to quash the same and to afford an opportunity before any revision of tax and consequently direct the respondents to continue to accept the previous assessed tax for the petitioner's premises.

PRAYER in W.P.No.5444 of 2022: Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified mandamus calling for records relating to the demand notice dated 05.02.2022 in Bill No.07/ 080/ 04981/ 00 issued by the 4th respondent to quash the same and to afford an opportunity before any revision of tax and consequently direct the respondents to continue to accept the previous assessed tax for the petitioners premises.

For Petitioner : Mr.T.C.Gopalakrishnan
in both cases

For Respondents : Mrs.R.Anitha, Spl.G.P. for R1
in both cases

Mrs.P.T.Ramadevi for R2 to 4 in
W.P.No.781 of 2022 and R2,R4 and 5
in W.P.No.5444 of 2022

Mrs.Vasanthamala for R3 in
W.P.No.5444 of 2022



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ORDER

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Writ Petition No.781 of 2022 has been filed challenging the assessment order enhancing the property tax from Rs.1,26,077/- to Rs.4,23,150/-.

2. Admittedly, the petitioner building is a marriage hall. Though it is stated in the counter that the final assessment is made, there is no materials available on record to show that there was a provisional assessment order served on the petitioner after proper inspection and objection is received and final assessment order has been passed. Originally the property tax was fixed for a sum of Rs.1,12,000/- for half year. The same has been enhanced now Rs.4,23,150/-.

3. It is relevant to note that except stating that final assessment has been made as per law, when the inspection was done and provisional assessment is made and thereafter final assessment is made nothing is stated in the counter.

4. In such view of the matter, in the absence of any materials to



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establish the proper assessment, the order impugned cannot be sustained in the eye of law. As, this building is a marriage hall, the provision for assessment is totally different and nothing could be found out in the counter that proper inspection has been made and provisional assessment is made.

5. In such view of the matter, the impugned order is set aside. The matter is remanded back to the respondents with a direction to inspect the building and provisionally determine the annual value of the building by adopting the procedure applicable to special building and issue notice to the provisional assessment. Thereafter, the petitioner is entitled to file his objections. After considering the objections, the 2nd respondent shall determine the annual value of the building the final revised assessment orders shall be passed by the Revenue Department by issuing notice in Form No.7. If still the petitioner is aggrieved by such determination of the annual value and the half yearly tax, they are entitled to file an appeal before the Commissioner of Corporation.



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6. W.P.No.5444 of 2022 is filed challenging revised payment of the water tax. Since the water tax has been revised based on the property tax, the order impugned in W.P.No.5444 of 2022 is set aside. Based on the new assessment to be made in W.P.No.781 of 2022, the respondents are directed to fix the revised payment of water tax charges after the final assessment made in the property tax.

7. With the above directions, the orders impugned in both the Writ Petitions are set aside. Writ Petitions are disposed of. No Costs. Consequently, connected Writ Miscellaneous petitions are closed.

21.12.2022

kpr
Internet: Yes
Speaking/non-speaking order



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To

- 1 The Principal Secretary to Government
Municipal Administration and
Water Supply (MA.IV) Department
Government of Tamil Nadu
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N. SATHISH KUMAR, J.

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