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W.P.Nos.12067, 12070 & 12074 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.05.2022

CORAM :

THE HON'BLE MR. JUSTICE **R. MAHADEVAN**

W.P.Nos.12067, 12070 & 12074 of 2022

&

W.M.P.Nos.11498, 11501, 11505, 11506, 11509 & 11510 of 2022

Deepak Tyres,
Rep by V.Neelkamal,
Proprietor.

...Petitioner in W.P.No.12067/2022

Surana Tyres,
Rep by Uttam Chand,
Proprietor.

...Petitioner in W.P.No.12070/2022

Sri Mahaveer Tyres,
Ms.Prem Kumari,
Proprietor.

...Petitioner in W.P.No.12074/2022

Vs.

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

2.The Assistant Commissioner,
Greater Corporation of Chennai,
Zonal Office - IX,
Revenue Department, 4th Street,
Lake Area, Chennai - 600 034.

...Respondents in all WPs



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Common Prayer: Writ petitions filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus to call for the records of the second respondent in its impugned letter Ma.A.9.Va.No.Ka.Na.Thu.Aar3/0112/2022 dated 27.04.2022 and quash the same and further direct the second respondent to remove the lock and seal on the premises at bearing Old No.28, New No.44, Whites Road, Royapettah, Chennai - 600 014.

For Petitioners : Mr.S.Arivazhagan

For Respondent : Ms.C.Vaitheeswari,
Standing Counsel in all Wps

COMMON ORDER

The prayer made in all the writ petitions is to issue a writ of Certiorarified mandamus to call for the records of the second respondent in its impugned letter Ma.A.9.Va.No.Ka.Na.Thu.Aar3/ 0112/2022 dated 27.04.2022, quash the same and consequently, direct the second respondent to remove the lock and seal on the premises at bearing Old No.28, New No.44, Whites Road, Royapettah, Chennai - 600 014.



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2. According to the petitioners, they are carrying on their businesses in the subject premises without any hindrance and they are regularly paying all the taxes to the Government departments. While so, on 07.09.2021, without issuing any communication / notice to the petitioners, the second respondent officials put lock and seal on the shops for the alleged non payment of property tax to the Corporation. Immediately, the petitioners rushed to this court by filing WP.No.20695 of 2021 etc. batch to remove the lock and seal on the subject premises. By order dated 29.11.2021, the said writ petitions were disposed of, by directing the respondent officials to dispose of the representations made by the petitioners. Such being the position, the second respondent directed the petitioners to pay a sum of Rs.36,06,364/- by the orders dated 27.04.2022, which are impugned herein.

3. The learned counsel for the petitioners submitted that the petitioners are in occupation of the subject premises, for which the respondents have demanded huge property tax arrears, which is absolutely illegal and in violation of the principles of natural justice. However, the



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learned counsel ultimately, submitted that the petitioners are willing to pay the arrears of property tax, if it is calculated properly and communicated to them; and they may also be granted liberty to take away the goods lying in the premises, on such payment.

4. The learned standing counsel appearing for the respondent fairly submitted that if the petitioners are ready to pay the taxes demanded and on paying the same, the respondent will desal the premises and the petitioners will be permitted to take away the goods lying thereon.

5. Recording the submissions so made by the learned counsel on either side, this court directs the respondents to calculate the arrears of property tax payable by the petitioners in respect of the subject premises and communicate the same to the petitioners within a period of ten (10) days from the date of receipt of a copy of this order. Upon receipt of such communication, the petitioners shall pay the same. On such payment made by the petitioners, the second respondent shall de-seal the premises and permit the petitioners to take away the goods lying therein. That apart, the



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petitioners are permitted to occupy the shops, provided the license is in existence.

6. With the above directions, all the writ petitions are disposed of.

No costs. Consequently, connected miscellaneous petitions are closed.

06.05.2022

Index: Yes/No
hvk

To

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R. MAHADEVAN, J.

hvk/ch

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