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W.P.No.27841 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 19.10.2022

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.27841 of 2022
and WMP No.27123 and 27127 of 2022

M/s.HCL Corporation Pvt. Ltd.
Represented by its Authorized Signatory
SP 78, Estate Bus Stand, Industrial Estate,
Mannurpet, Chennai – 600 058.

... Petitioner

Vs

1. The Commissioner,
Greater Chennai Corporation,
Rippon Buildings, Chennai – 3.
2. The Deputy Commissioner,
(Revenue & Finance)
Greater Chennai Corporation,
Ripon Buildings, Chennai – 600 003.
3. Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office – 7, C.T.H. Road (Opposite Dunlop)
Chennai – 600 053.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling of records of the 2nd respondent herein pertaining to order bearing No.Z.O.VII.C.No.0341/2022 dated 28.09.2022 passed by the 2nd respondent and final assessment order bearing



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No.10/22-23/568781 dated 19.09.2022 and No.10/22-23/568941 dated 28.09.2022, issued by the 3rd respondent and quash the same.

For Petitioner : Mr.Srinath Sridevan

For Respondents : Ms.Aswini Devi
Standing Counsel

ORDER

Read this order in conjunction and in continuation of order dated 18.10.2022 recording the request of the petitioner for a short accommodation and listing today under the caption 'for withdrawal'.

2. Today, a memo dated 19.10.2022 is filed by the learned counsel for the petitioner wherein the petitioner submits that it proposes to approach the Taxation Appeals Tribunal challenging the impugned order dated 28.09.2022. Time is sought in this regard.

3. Ms.Aswini Devi, learned Standing Counsel, who appears for the respondent, does not object to the filing of appeal and grant of time.

4. Thus, time of three (3) weeks from today is granted to enable the petitioner to file an appeal. Appeal, if any, filed within the aforesaid period, shall be taken on file by the appellate authority.

5. The petitioner also prays in the memo that the petitioner be protected from coercive action by the respondents till such time the appeal is heard.



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6. Part V of the Schedule IV of the Chennai City Municipal Corporation

Act, 1919 dealing with Taxation Rules provides for revision of assessment.

Rule 12 deals with the constitution of Taxation Appeals Tribunal and Rule 14 states that no appeal shall be entertained by the Tribunal, unless the appellant deposits in the Corporation the existing tax and also 50% of the difference between the existing tax and the tax as assessed by the Commissioner in the revision.

7. In the present case, the demand relates to the period second half of 2011-12 onwards and amounting to a total sum of Rs.97,01,955/-.

8. Learned counsel for the petitioner, upon instructions, states that the petitioner does not intend to contest the applicability of the enhanced rate from the first half of 2017-18 onwards and will remit the demand insofar as it relates to the period first half of 2017-18 onwards, amounting to a sum of Rs.52,60,585/-.

9. Thus, with the payment of Rs.52,60,585/- prior to the filing of appeal and production of proof of payment at the time of filing of appeal, which is more than 50% of the disputed amount, the condition with regard to remittance of 50% of the disputed demand as well as pre-deposit would, in the considered view of the Court, stand satisfied.



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10. In light of the above, this Writ Petition is closed. It is made clear that with the remittance of the amount as aforesaid and the filing of the appeals, there shall be no further recovery in regard to the balance amount till such time the appeals are heard and disposed. No costs. Connected Miscellaneous Petitions are closed.

19.10.2022

Index : Yes / No
Speaking Order
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To

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(Revenue & Finance)
Greater Chennai Corporation,
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