



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2022

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.28511 OF 2021

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W.M.P.NOS.30134 & 30135 OF 2021

(Through Video Conferencing)

1.V.K.Sundaram
2.Rajee Sundaram
3.K.Ajay Kumar
4.K.Vijay Kumar

...Petitioners

Vs.

1. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings,
Sydenhams Road, Kannappar Thidal,
Periyamet, Chennai - 600 003.
2. The Regional Deputy Commissioner (North),
Greater Chennai Corporation,
Ripon Building, Sydenhams Road,
Kannappan Thidal, Periyamet,
Chennai - 600 003.
3. The Deputy Commissioner (Revenue and Finance),
Greater Chennai Corporation,
Ripon Building, Sydenhams Road,
Kannappan Thidal, Periyamet,
Chennai - 600 003.
4. The Revenue Officer,
Zone Office - V, Ward No.61,
Greater Chennai Corporation,
No.45, M.C.Road, Royapuram,
Chennai - 600 013.
5. The Assistant Revenue Officer,
Zone Office - V, Ward No.61,
Greater Chennai Corporation,



No.45, M.C.Road, Royapuram,
Chennai - 600 013.

6. The Thasildhar,
Chennai Metropolitan Water Supply and
Sewage Road,
Part 5, No.1, M.C.Road,
Chennai - 600 021.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order dated 29.11.2018 issued by the fourth respondent as unconstitutional, void, illegal and arbitrary and quash the same and consequently direct the respondents to re-determine the property tax at the rate of Rs.1,00,615/- for the property situated at No.16, Kenneth Lane, Egmore, Chennai - 600 008.

For Petitioner	:	Mr.Vijayan Subramanian
For Respondents	:	
For R1 to R5	:	Ms.S.Vaitheeswari Standing Counsel
For R6	:	Mr.M.VijayaKumar Standing Counsel

ORDER

The petitioner has challenged the impugned demand notice dated 29.11.2018 seeking to demand the property tax at Rs.5,84,275/- for the period commencing first half year 2018-19.

2.It is the specific case of the petitioner that the petitioner was earlier assessed the tax at the rate of Rs.1,00,615/- and that the respondents have enhanced the tax multiple times and that the above demand of Rs.5,84,275/- is the violation of the principles of natural justice.

3.It is further submitted that the petitioner had sent repeated representations which have not evoked any response from the respondents.

4.The learned counsel for the respondents submits that the petitioner has an alternate remedy against the impugned order and that the writ petition has been filed belatedly and therefore this writ petition is liable to be dismissed.



5. Heard the learned counsel for the petitioner and the learned counsel for the respondents and also perused the impugned demand notice.

6. The impugned demand notice dated 29.11.2018 has been followed by several reminders to the respondent to revise the assessment and questioning the impugned demand. There are no documents to substantiate that the respondents had revised the prior assessment after issuing a proper show cause notice to the petitioner to show cause as to why the assessment and the property tax should not be revised.

7. Considering the same, the impugned demand notice is quashed and the case is remitted back to the 5th respondent to pass appropriate assessment order after hearing the petitioner. Since the demand notice has also does not contain any reasons as to why the enhancement has been made, the 5th respondent is directed to issue a proper notice to the petitioner preferably within a period of thirty days from the date of receipt of a copy of this order. The petitioner shall reply the same within a period of fifteen days thereafter. The 5th respondent shall thereafter pass an appropriate order within a period of thirty days thereafter after considering the representation of the petitioner.

8. Accordingly, this writ petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings,
Sydenhams Road, Kannappar Thidal,
Periyamet, Chennai - 600 003.
2. The Regional Deputy Commissioner (North),
Greater Chennai Corporation,



+1cc to M/s.M.VijayaKumar, Advocate, S.R.No.1700

W.P.No.28511 of 2021

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PMK (CO)
RLP (07/02/2022)