IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: **20.12.2022**

CORAM

**THE HONOURABLE MR.JUSTICE M.SUNDAR**

**W.P.No.32704 of 2022**
**&**
**W.M.P.No.32088 of 2022**
**in**
**W.P.No.32704 of 2022**

T.Vyasa Rao .. Petitioner

Vs.

1. The Commissioner
Corporation of Chennai
Chennai

2. Assistant Revenue Officer
Zone 7, Greater Chennai Corporation
C.T.H.Road, Chennai – 600 053 ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus directing the respondents to consider the representation of the petitioner dated 10.08.2022 and to reduce the enhanced property tax within a stipulated period that may be prescribed by this Court after granting a personal hearing to the petitioner.

For Petitioner : Mr.V.Raghupathy
For Respondents : Ms.Aswini Devi

Standing Counsel (Corporation)

**O R D E R**

This order will now dispose of the captioned main writ petition and captioned 'Writ Miscellaneous Petition' ['WMP' for the sake of brevity, convenience and clarity].

2. This order has to be read in conjunction with and in continuation of earlier proceedings made in the previous listing on 06.12.2022, which reads as follows:

> *'Mr.R.Prabhu, learned counsel representing the counsel on record for writ petitioner is before this Court.*
>
> *2. Captioned main writ petition pertains to property tax and it arises under 'Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919)' which was earlier known as 'Madras City Municipal Act, 1919' and therefore shall hereinafter be referred to as 'MCMC Act' for the sake of convenience and clarity. A 'notice captioned 'Notice No.1 : Property Tax General Revision - 2022-23' dated 27.07.2022' [hereinafter 'said notice' for the sake of convenience and clarity] is the nucleus of the captioned main writ petition and the prayer of writ petitioner is to consider his representation dated 10.08.2022 being in response to said notice. To be noted, said notice pertains to upward revision of half yearly property tax with effect from I/2022-23 i.e., on and from 01.04.2022.*
>
> *3. Mr.S.T.Bharath Gowtham, learned counsel representing Ms.Aswini Devi, learned standing counsel for Chennai Corporation accepts notice on behalf of both respondents.*

*4. Learned counsel submits that similar matters are pending before this Court and requests for time to get instructions, collate the particulars and revert to this Court. Request acceded to.*

*5. Registry to show the name of learned standing counsel for Chennai Corporation in the cause list in the next listing.*

*6. List in the Motion List on Monday. List on 12.12.2022.'*

3. Aforementioned earlier proceedings shall be read as an integral part and parcel of this order. This means that short form/abbreviations used in the earlier proceedings shall continue to be used in the instant order also for the sake of convenience and clarity.

4. Today, Mr.V.Ragupathy, learned counsel for writ petitioner and Ms.Aswini Devi, learned Standing counsel for Chennai Corporation on behalf of both the respondents are before this Court.

5. Adverting to aforementioned earlier proceedings made in the previous listing on 06.12.2022, both learned counsel before this Court submit in unison that other matters pending before this Court have no bearing on the case on hand as the prayer in the case on hand is limited to a mandamus to dispose of writ petitioner's representation dated 10.08.2022 sent to the second respondent. To be noted, a copy of the representation sent by the writ petitioner to the second respondent (representation dated 10.08.2022) has been placed before this Court. A

scanned reproduction of the same is as follows:

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From

T. Vijaya Rao

65/69, Balaji Nagar

[illegible], Chennai 600 050

Mobile No. 95[illegible]

To

Asst Revenue Officer

Zone F, Greater Chennai Corporation

C.T.H. Road, Chennai 600 053

Sir,

Sub:— Request for release of PTAX notice based on old tax as on 31-03-2018 [Rs [illegible]] [illegible]

Ref:— (1) Your Revision Notice No. [illegible] dt 21-07-2022 for Rs [illegible]/- half yearly

(2) Old Receipt for the FY 2012-2013 for Rs 7500/ half yearly

(3) Revised receipt from 01-04-2018 [illegible] Rs [illegible]/ for half yearly

(A) Vide ref. under letter (2) cited above, I have been paying Rs 7500/ for 6 months as half yearly payment [illegible] till 31-03-2018.

(B) Vide ref. under letter/receipt (3) cited above, I have been paying Rs [illegible]/ as half yearly payment [illegible] 01-04-2018 till date. Annual Rental Value shown as Rs [illegible]/- [illegible] is fixed at [illegible] w.e.f 01-04-2018 [illegible] TAX is Rs [illegible]/

(C) Generally public have objected for the raise of property TAX w.e.f 01-04-2018 and approached the Madras High court. Court has directed the [illegible] for formation of committee and look into the [illegible] raised by the public.

Tamilnadu [illegible] [illegible] of New TAX w.e.f 01-04-2018 [illegible]

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Corporation and other local bodies to collect the property taxes which were existing as on 31-03-2018 till the outcome of the committee recommendation.

In my case, my property tax as on [illegible] was Rs.7500/- half yearly. But my tax was revised to Rs.33280/- half yearly (wef 01-04-2018) and I have been asked to pay the new tax of Rs.33280/- half yearly [i.e. 13.4% of Annual Rental Value Rs.248271/-] w.e.f 01-04-2018 and have been paying Rs.33280/- half yearly till this date 10-08-2022.

(2) Again, vide refer (1) letter, a notice has been issued to me vide III/[illegible]/22-23/ dt 27-07-2022 for Rs.58655/- half yearly w.e.f 01-04-2022. The (Revision) New TAX should have been levied based on OLD property TAX as on 31.03.2018 (should be based on Rs.7500/- half yearly). But new TAX has been revised based on OLD (revised) TAX of Rs.33280/- (w.e.f 01-04-18)

There is no uniformity in fixing the TAXes in a particular area. It varies from door to door and person to person.

Hence I kindly request you to reissue the notice for the new TAXes based on my OLD TAX as on 31-03-2018 (Rs.7500/- half yearly) not on Rs.33280/- (wef 01-04-2018)

Thanking you,

Place: Chennai

Date: 10-08-2022

Encl:- (1) TAX revision notice dt 27.7.22
(2) TAX receipt for FY 12-13
(3) TAX receipt for FY 18-19

Yours faithfully

K.T. [illegible]

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6. This means, the question as to the validity of the said notice and/or the provision of law under which the same has been issued including the note therein which talks about objections to be sent to Regional Deputy Collector are all left open to be decided in another matter where a legal tussle and returning of a finding becomes imperative for disposal of the case.

7. Owing to the simple and innocuous prayer, captioned writ petition is disposed of directing the second respondent to consider the aforementioned 10.08.2022 representation of the writ petitioner i.e., consider the same on its own merits and in accordance with law and dispose of the same as expeditiously as the business of second respondent would permit and in any event within four weeks from today i.e., on or before 20.01.2023. The proceedings/orders disposing of writ petitioner's representation dated 10.08.2022 shall be duly communicated to the writ petitioner under due acknowledgement within seven working days from the date of disposal.

Captioned main writ petition disposed of with the aforementioned simple directive. Consequently, captioned WMP is disposed of as closed. There shall be no order as to costs.

**20.12.2022**

**Index: yes/no**
gpa

To

1. The Commissioner
   Corporation of Chennai
   Chennai

2. Assistant Revenue Officer
   Zone 7, Greater Chennai Corporation
   C.T.H.Road, Chennai – 600 053

**M.SUNDAR, J.,**

gpa

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