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W.P.Nos.13219, 1328 & 1335 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2023

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.1319, 1328 & 1335 of 2023

and

W.M.P.Nos.1367, 1368, 1381, 1382 & 1387 of 2023

W.P.No.1319 of 2023:-

M/s.The Merit Education Trust,
Represented by its Trustee Mr.Ahmed Basha,
No.100 (68), Armenian Street,
George Town,
Chennai – 600 001.

... Petitioner

Vs.

1. Greater Chennai Corporation,
Represented by its Commissioner,
Ripon Building,
Chennai – 600 003.
2. Chennai Metropolitan Water Supply and
Sewerage Board,
Represented by its Managing Director,
No.1, Pumping Station Road,
Chintadripet,
Chennai – 600 002.

... Respondents



W.P.Nos.13219, 1328 & 1335 of 2023

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the Impugned Notice issued by the first respondent in Notice No.1 : The Property Tax General Revision in No.11/22-23/1269928 dated 09.09.2022 revising the Property Tax pertaining to the Property at Door No.100(68), Armenian Street, George Town, Chennai – 600 001 and quash the same as illegal and arbitrary and further for a direction directing the first respondent to redo the measurement of the petitioners' property above said and re-assess the Tax prospectively with limitation 25% of the Annual Value of the Property as per Section 99 of the Chennai City Municipal Corporation Act, 1919, considering the petitioners' representation dated 05.10.2022.

W.P.No.1328 of 2023:-

M.Hajee Mohamed Ismail

... Petitioner

Vs.

1. Greater Chennai Corporation,
Represented by its Commissioner,
Ripon Building,
Chennai – 600 003.
2. Chennai Metropolitan Water Supply and
Sewerage Board,
Represented by its Managing Director,
No.1, Pumping Station Road,
Chintadripet,
Chennai – 600 002.

... Respondents



W.P.Nos.13219, 1328 & 1335 of 2023

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records pertaining to the Impugned Notice issued by the first respondent in Notice No.1 : The Property Tax General Revision in No.11/22-23/1269341 dated 09.09.2022 revising the Property Tax pertaining to the Property at Door No.2(14), Rama Street, Periamet, Chennai – 600 003 and quash the same as illegal and arbitrary and further for a direction directing the first respondent to re-assess the Tax prospectively with limitation of 25% of the Annual Value of the Property as per Section 99 of the Chennai City Municipal Corporation Act, 1919, considering the petitioners' representation dated 06.12.2022.

W.P.No.1335 of 2023:-

J.Suresh Kumar

... Petitioner

Vs.

1. Greater Chennai Corporation,
Represented by its Commissioner,
Ripon Building,
Chennai – 600 003.
2. The Assistant Revenue Officer,
Zone – III,
No.1, Tattankulam Theru,
Madhavaram,
Chennai – 600 116.



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3. Chennai Metropolitan Water and Supply and
Sewerage Board,
Represented by its Managing Director,
No.1, Pumping Station Road,
Chintadripet,
Chennai – 600 002.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the records pertaining to the Impugned Notice issued by the second respondent vide Letter No.Ma.Va.3/Va.Thu.Na.Ka.No.R1/7274/2022 dated 03.11.2022 confirming the revision of the Property Tax pertaining to the Property at Door No.95F, West Thanikachalam Nagar 'F' Block, Ponniammanmedu, Madhavaram, Chennai – 600 110 and quash the same as illegal and arbitrary and further for a direction directing the first respondent to redo the measurement of the petitioner's property above said and re-assess the Tax prospectively with limitation of 25% of the Annual Value of the Property as per Section 99 of the Chennai City Municipal Corporation Act, 1919, reconsidering the petitioner's objections dated 20.10.2022 with proper application of mind.

For Petitioner : M/s.Karthikaa Ashok
(in all W.Ps.)

For Respondents :
For R1 : Mr.P.S.Raman
learned Senior Counsel for
Mr.E.C.Ramesh and
M/s.K.Aswini Devi
Standing Counsel
For R2 : Mrs.K.Vasanthamala
Standing Counsel



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COMMON ORDER

When the matter is taken up for hearing, the learned Senior Counsel for the respondents would submit that the petitioners may be directed to submit a fresh representation questioning the basis of the demand that has been issued to the petitioners.

2. It is submitted that the petitioners representation will be considered and disposed on merits strictly in accordance with law and the provisions of the Act.

3. Recording the above submission of the learned Senior Counsel for the respondents, the writ petition is disposed of by directing the petitioner to give a fresh representation to the second and third respondents within a period of fifteen (15) days from the date of receipt of a copy of this order. Pending such disposal of the aforesaid representation all further proceedings shall be kept in abeyance.



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4. It is made clear that in case the petitioners fail to give a representation within a period of fifteen (15) days from the date of receipt of a copy of this order, the respondents are at liberty to proceed against the petitioners as if this order has not been passed.

5. These writ petitions stands disposed of with the above observations and directions. No costs. Consequently, connected miscellaneous petitions are closed.

27.09.2023

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation :Yes/No
rgm



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- To
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W.P.Nos.13219, 1328 & 1335 of 2023

C.SARAVANAN, J.

rgm

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