



WEB COPY



W.P.No.1557 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.01.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. No.1557 of 2023

and

W.M.P. Nos.1648 and 1650 of 2023

M/s.Ambica Agarbathies & Aroma Industries Ltd.,

Represented by its Authorised Signatory,

R. Narayanan

.. Petitioner

VS

1. The State of Tamil Nadu,

Represented by its Additional Chief Secretary to Government,

Municipal Administration and Water supply (MA IV) Department,

Fort St. George,

Chennai - 600 009.

2. The Commissioner,

Corporation of Chennai,

Rippon Buildings,

Chennai - 600 003.

3. The Assistant Revenue Officer,

Zone - 10,

Greater Chennai Corporation,

No.64, N.S.K. Salai,

Kodambakkam,

Chennai - 600 024.



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4. The Chennai Metropolitan Water & Sewerage Board,
Area - 10,
No.1, Pumping Station Road
Chintadripet,
Chennai - 600 002.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorari to call for the records leading to the impugned G.O. Ms. No.53, dated 30.03.2022 and the Council Resolution No.63 of 2022 dated 30.05.2022 issued by the First Respondent and consequential impugned notice "Notice No.1 : Property Tax General Revision 2022-23 bearing General Revision Notice No.IV/22-23/1295945, dated 12/09/2022" issued by the Second respondent and quash the same.

For Petitioner	:	Mr.Vijayan Subramanian
For Respondents	:	Mr.S.Ramkumar, Spl. Govt. Pleader for R1 to R3 Mr.N.Paul Sundar Singh Standing counsel for R4

ORDER

By consent of both parties, this writ petition is taken up for final disposal in the admission stage itself.



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2. Mr.S. Ramkumar, learned Special Government Pleader accepts notice for the respondents 1 to 3 and Mr.N.Paul Sundar Singh, learned Standing counsel accepts notice for the 4th respondent.

3. The petitioner has challenged a demand notice dated 12.09.2022 issued by the respondents revising the Half yearly tax payable by the petitioner from Rs.5,07,715/- to Rs.7,20,720/- for the Assessment Year 2022-2023. In the impugned demand notice, the petitioner has been permitted to submit his objections, if any within a period of 15 days from the date of receipt of the said notice to the Regional Deputy Commissioner, Greater Chennai Corporation.

4. The petitioner has raised several grounds in this writ petition with regard to the impugned demand. According to them, they are not liable to pay the revised property tax as claimed in the impugned demand. Admittedly, no reply has been sent by the petitioner to the impugned demand stating their objections with regard to the revision of the Half-yearly tax for the Assessment Year 2022-23. In fact, it is also brought to the notice of this Court that the general revision of property tax was the subject matter of challenge in a batch of writ petitions before this Court and the learned Single Judge had disposed of the same, which is the subject matter of challenge by some of the assessee before the



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Hon'ble Division Bench of this Court. Therefore, at this stage, the question of interfering with the impugned demand notice dated 12.09.2022 will not arise. The only limited relief that can be granted to the petitioner is to permit them to give a representation stating their objections with regard to the impugned demand notice dated 12.09.2022, and to direct the Regional Deputy Commissioner, Greater Chennai Corporation to consider the said objections on merits and in accordance with law, within a time frame to be fixed by this Court.

5. No prejudice would be caused to any of the parties, if the aforesaid direction is issued by this Court.

6. For the foregoing reasons, this Court directs the petitioner to submit a reply to the impugned demand notice dated 12.09.2022 to the Regional Deputy Commissioner, Greater Chennai Corporation stating their objections that have been raised in this writ petition, within a period of one week from the date of receipt of a copy of this order. On receipt of the said reply /objections, the Regional Deputy Commissioner, Greater Chennai Corporation shall pass final orders on merits and in accordance with law, within a period of four weeks thereafter. Till final



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orders are passed by the Regional Deputy Commissioner, Greater Chennai Corporation, no coercive steps shall be taken against the petitioner with regard to the impugned demand.

7. With the aforesaid directions, this writ petition is disposed of.

No costs. Consequently, connected miscellaneous petitions are closed.

23.01.2023

Index:Yes/No

Neutral Citation:Yes/No

vsi2

To

1. The State of Tamil Nadu,
Represented by its Additional Chief Secretary to Government,
Municipal Administration and Water supply (MA IV) Department,
Fort St. George,
Chennai - 600 009.

2. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai - 600 003.

3. The Assistant Revenue Officer,
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