



WEB COPY



W.P.No.3079 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2023

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.3079 of 2021
and W.M.P. No.3468 of 2021

- 1.C.Shiva Ganesh
- 2.Chandrapriya
- 3.Iswarya Lakshmi
- 4.Vijayakala

... Petitioners

Vs.

- 1.The Revenue Officer,
Corporation of Chennai,
Ripon Buildings, Chennai-600 003.
- 2.The Regional Deputy Commissioner,
Corporation of Chennai,
Ripon Buildings, Chennai-600 003.
- 3.Zonal Officer,
Zone 01 (Thiruvottiyur),
Corporation of Chennai,
CTH Road, Chennai-600 019.
- 4.Assistant Revenue Officer,
Zone-1/Revenue Department,
Greater Chennai Corporation,
Tiruvottiyur, Chennai - 600 009.

... Respondents



W.P.No.3079 of 2021

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records relating to the demand notice dated NIL issued by the the 3rd and 4th respondent titled G.C.C. R.D. Property Tax- current demand arrears demand for 1/2020-2021 in respect of the Theatre owned by the petitioner at No.14-B, West Mada Street, Kaladipet, Tiruvottiyur, Chennai-600 019 and the consequential demand notice dated 18.12.2020 in Sub R.D.C.No.G1/5528/2012 dated 07.12.2020 sent through ePost on 18.12.2020 vide message ID113795/1453873-71 and quash the same.

For Petitioners : Mr.C.Jagdish

For Respondents : Mr.E.C.Ramesh
Standing Counsel

ORDER

The writ petition is filed praying for a writ of Certiorari calling for the records leading to the demand notice dated NIL issued by the 3rd and 4th respondent titled G.C.C. R.D. Property Tax- current demand arrears demand for 1/2020-2021 in respect of the Theatre owned by the petitioners at No.14-B, West Mada Street, Kaladipet, Tiruvottiyur, Chennai-600 019 and the consequential demand notice dated 18.12.2020 in Sub R.D.C.No.G1/5528/2012 dated 07.12.2020 sent through ePost on 18.12.2020 vide message ID113795/1453873-71 and quash the same.



W.P.No.3079 of 2021

2. **Brief facts:**

WEB COPY

2.1. The petitioners are the owner of the property situated at Door No.14-B, West Mada Street, Kaladipet, Tiruvottiyur, Chennai-600 019, which is a cinema theatre. The cinema theatre was constructed in the year 1971 and the business was being carried on in the name and style of "Odeanmani Thirai Arangam". The theatre building consist of ground floor and partial mezzanine floor where the balcony is situated and the projector is fixed. The total seating capacity of the theatre is 706, i.e., 200 seats in the balcony while the remaining seats are in the ground floor.

2.2. The petitioners had been paying half-yearly property tax of Rs.27,039/- whileso, the 3rd and the 4th Respondents had issued demand notice dated 01.09.2020 calling upon the petitioners to pay a sum of Rs.18,04,936/- claiming to be the arrears of property tax.

3. It is submitted by the learned counsel for the petitioners that the impugned demand notice is bad inasmuch as the petitioners having not been served with any provisional assessment or final assessment before the



W.P.No.3079 of 2021

demand notice was issued.

WEB COPY

4. The learned counsel for the petitioners relied on the judgment of the Division Bench of this Court reported in *(2009) 2 CTC 465* wherein it was held that there should be an assessment before raising any demand. In the present case, neither there was any proposal/ notice nor any final assessment order. A demand notice came to be issued straight away. I find that any order with adverse civil consequences must be in compliance with principles of natural justice lest it may fall foul of Article 14 of the Constitution of India as being arbitrary.

5. The learned counsel for the Respondents would submit that they may be granted liberty to issue a fresh notice in compliance with the procedure.



W.P.No.3079 of 2021

6. Accordingly, the writ petition is disposed of with liberty to the

Respondents to issue a fresh notice after affording a reasonable opportunity to the petitioners, in accordance with law. No costs. Consequently, connected miscellaneous petition stands closed.

03.07.2023

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/ No

mka



WEB COPY



W.P.No.3079 of 2021

MOHAMMED SHAFFIQ, J.

mka

To:

- 1.The Revenue Officer,
Corporation of Chennai,
Ripon Buildings, Chennai-600 003.
- 2.The Regional Deputy Commissioner,
Corporation of Chennai,
Ripon Buildings, Chennai-600 003.
- 3.Zonal Officer,
Zone 01 (Thiruvottiyur),
Corporation of Chennai,
CTH Road, Chennai-600 019.
- 4.Assistant Revenue Officer,
Zone-1/Revenue Department,
Greater Chennai Corporation,
Tiruvottiyur, Chennai - 600 009.

W.P. No.3079 of 2021

03.07.2023