



WEB COPY



W.P. No.2324 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2023

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.2324 of 2023 and
W.M.P. Nos.2394, 2397 and 2401 of 2023

R.A.Samy Trading Private Limited,
represented by its Director Arumugasamy,
No.57, Ranganathan Street,
T.Nagar,
Chennai – 600 017.

... Petitioner

VS.

1.The Commissioner,
Greater Chennai Corporation,
Ripon Buildings,
Sydenhams Road Kannappar Thidal,
Periyamet,
Chennai 600 003.

2.Deputy Commissioner North (Revenue and Finance),
Zone 5/Revenue Department,
Greater Chennai Corporation,
No.61, Basin Bridge Road,
Old Washermenpet,
Chennai – 600 021.

3.The Special Tahsildar,
Chennai Metropolitan Water Supply and
Sewerage Board,
No.1, Pumping Road,
Chintadripet,
Chennai – 600 002.



W.P. No.2324 of 2023

4.The Assistant Engineer,
Zone-X,
Chennai Metropolitan Water Supply and
Sewerage Board,
No.9, Muthu Krishnan Street,
T.Nagar, Chennai – 60 017.

5.Deputy Area Engineer,
Chennai Metropolitan Water Supply and
Sewerage Board,
No.9, Muthu Krishnan Street,
T.Nagar, Chennai – 60 017.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the file of the first respondent in General Revision Notice No.II/1/22-23/890771 to the enhancement of property tax in Old Assessment ID No.10/136/07503/000, dated 27.06.2022 and the distraint order dated 19.01.2023 under Section 8 of the Tamilnadu R R Act 1864 issued by respondent 3 and quash the same.

For petitioner : Mr.M.Vijayakumar

For respondents : Mr.E.C.Ramesh,
Standing Counsel
for R1 and R2

Mr.N.Paul Sunder Singh,
Standing Counsel for R3 to R5

ORDER

By consent of both the parties, this writ petition has been taken up for final disposal at the admission stage itself.



W.P. No.2324 of 2023

2.This writ petition has been filed challenging the General Revision Notice No.II/1/22-23/890771 in Old Assessment ID No.10/136/07503/000 dated 27.06.2022 and the distraint order dated 19.01.2023 issued by the third respondent.

3.The petitioner is aggrieved by the impugned distraint order dated 19.01.2023 issued under Section 8 of the Tamil Nadu Revenue Recovery Act 1864. Admittedly, the petitioner has not paid the revised property tax as per G.O. Ms. No.53 Municipal Administration and Water Supply (M.A.IV) Department dated 30.03.2022. As per the impugned distraint order, the petitioner has been called upon to pay a sum of Rs.3,79,445/- from the second half year of 2021 to the second half year of 2022-23. The petitioner claims that on 30.01.2023, they had paid a sum of Rs.1,00,000/- out of the total payment of Rs.3,79,445/-.

4.Learned counsel for the petitioner also produced the e-payment receipt dated 30.01.2023 received from the respondent Corporation for the said payment of Rs.1,00,000/-.



W.P. No.2324 of 2023

5. Heard Mr.M.Vijayakumar, learned counsel for the petitioner, Mr.E.C.Ramesh, learned Standing Counsel, who accepts notice on behalf of the respondents 1 and 2 and Mr.N.Paul Sunder Singh, learned Standing Counsel, who accepts notice on behalf of the respondents 3 to 5.

6. It has been made clear that this Court had earlier by its common order dated 23.12.2022 in a batch of writ petitions i.e. W.P. Nos.18534 of 2022 etc. batch, upheld the aforementioned G.O. and granted limited relief for those petitioners with regard to the second half year of 2022-23. But in the very same order, it was made clear that the said benefit is granted only to those petitioners alone. However, the petitioner, relying upon the limited relief granted to those petitioners in the batch of writ petitions, seeks a similar relief. When it has been made clear that the benefit was granted only to those petitioners alone and not to persons, who have approached this Court thereafter by filing fresh writ petitions, the petitioner cannot be granted the same benefit. However, being a distraint order, which is challenged in this writ petition, some breathing time should be given to the petitioner to enable them to pay the amount demanded under the impugned distraint order. The petitioner claims that



W.P. No.2324 of 2023

they have already paid a sum of Rs.1,00,000/- and if the said amount is adjusted, there still remain a balance of Rs.2,79,445/- (Rs.3,79,445/- - 1,00,000/-), which the petitioner will have to pay necessarily. This Court deems it fit to grant six weeks time to the petitioner to pay the balance amount of Rs.2,79,445/-.

7.For the foregoing reasons, this writ petition is disposed of by directing the petitioner to pay the balance amount of Rs.2,79,445/-, within a period of six weeks from the date of receipt of a copy of this order and the respondents shall keep the impugned distraint order dated 19.01.2023 in abeyance for a period of six weeks and in case the petitioner fails to pay the dues of the respondents as per the distraint order within a period of six weeks, the respondents are at liberty to proceed against the petitioner and enforce the impugned distraint order. Consequently, connected W.M.Ps stand closed. No costs.

01.02.2023

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W.P. No.2324 of 2023

ABDUL QUDDHOSE, J.

vga

To

1. The Commissioner,
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Periyamet, Chennai 600 003.
2. Deputy Commissioner North (Revenue and Finance),
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3. The Special Tahsildar,
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