IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.02.2023

CORAM :

The HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. No.2957 of 2023
and
W.M.P. No.3062 of 2023

M/s.Meco Tronics Pvt. Ltd.,
Represented by its Director,
M.Sumitha ... Petitioner

vs

1. The Commissioner,
Greater Chennai Corporation,
Ripon Building,
Chennai - 600 003.

2. The Revenue Officer,
Greater Chennai Corporation,
Ripon Building,
Chennai - 600 003.

3. The Zonal Officer,
Zone V,
Division - 59,
Chennai.

4. The Assistant Revenue Officer,
Zone V,
Division - 59,
Chennai. ... Respondents

Prayer : Petition filed under Article 226 of the Constitution of India praying to issue a writ of Certiorarified Mandamus, calling for the entire records which have culminated in the lock and seal notice of the 1st respondent dated 23.01.2023 and quash the same as arbitrary and illegal and direct the 1st respondent to issue a revised demand to the petitioner herein in line with the judgment passed by this Court in W.P. No.18534 of 2022 etc., and batch of cases, dt. 23.12.2022 and subsequently to refund the money collected in excess from the petitioner herein.

For Petitioner	:	Mr.S. Namasivayam
For Respondents	:	Mr.E.C. Ramesh, Standing counsel

ORDER

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

2. Mr.E.C. Ramesh, learned Standing counsel accepts notice for the respondents.

3. The petitioner has challenged the lock and seal notice issued by the 1st respondent dated 23.01.2023 in this writ petition. According to them, the impugned lock and seal notice is arbitrary and illegal.

4. According to them, the respondents ought to have followed the judgment of this Court in W.P. No.18534 of 2022 etc., batch and calculated the revised property tax without giving retrospective operation. The petitioner has sent representations on 06.01.2023 and 20.01.2023 prior to the filing of this writ petition requesting the respondents not to take any coercive action due to the aforesaid reason. The 4th respondent has also affixed a demand notice for Rs.22,87,447/- for the 1st and 2nd half yearly period in respect of the financial year 2022-23 on 20.01.2023 and thereafter proceeded to lock and seal the petitioner's premises on 23.01.2023. According to the petitioner, the impugned lock and seal notice dated 23.01.2023 is arbitrary and illegal. Admittedly, the petitioner's replies, dated 06.01.2023 and 20.01.2023 referred to supra have not been considered till date by the respondents.

5. The operative portion of the order dated 23.12.2022 passed by this Court in a batch of writ petitions viz., W.P. No.18534 of 2022 etc. batch, which the petitioner relies upon is extracted hereunder :-

> *i) The amendments by way of impugned Government Order in G.O.Ms.No.53 dated 30.03.2022, Gazette Notification dated 11.04.2022 and Council Resolution (CR) Nos.63 of 2022 dated 30.05.2022 (Chennai) and 94 dated 26.05.2022 (Coimbatore) stand*

confirmed and challenges to the same are dismissed. ii) Property tax General Revision Notices for the period 2022-23

ii), i.e., second half onwards are set aside. The petitioners have been enjoying the benefit of interim protection till date. More importantly, seeing as clarity in regard to the entire process has been obtained only pending Writ Petitions, this Court directs that qua the Writ Petitioners, the amendments will be operative on and from the first half of 2023-24, i.e., 01.04.2023 onwards. The challenge to the property tax demands as aforesaid is accepted. However, pending Writ Petitions, if the petitioners have settled the amounts to be paid, they shall continue to do so in line with the amendments that have now been upheld.

iii) The Corporations will ensure that the websites are kept robust and grievance mechanisms are put in place to enable all property tax assesses to seek clarifications in regard to any aspect of property tax assessments.

6. The learned counsel for the petitioner would submit that similar benefit should also be given to the petitioner as he would submit that any revision of the property tax can only be prospective and cannot be retrospective.

7. It is for the respondents to decide as to whether the benefit given to the petitioners in the batch of writ petitions referred to supra can also be given to the petitioner in this writ petition or not. The petitioner

has already submitted representations on 06.01.2023 and 20.01.2023 seeking for similar benefit as was granted to the petitioners in the batch of writ petitions referred to supra. Admittedly, those representations have not been considered by the respondents, till date.

8. No prejudice would be caused to the respondents, if the petitioner's representations dated 06.01.2023 and 20.01.2023 referred to supra are considered on merits and in accordance with law, within a time frame to be fixed by this Court.

9. This Court is not expressing any opinion on the merits of the petitioner's reply as it is for the respondent to consider the same on merits.

10. For the foregoing reasons, this writ petition is disposed of by directing the respondents to pass final orders on merits and in accordance with law on the petitioner's representations, dated 06.01.2023 and 20.01.2023 seeking for levy of property tax as per G.O. Ms. No.53, Municipal Administration and Water Supply Department, dated

30.03.2022 prospectively and not retrospectively, within a period of four weeks from the date of receipt of a copy of this order.

11. With the aforesaid directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

13.02.2023

Note : Issue order copy on 14.02.2023

Index:Yes/No
Neutral Citation:Yes/No
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To
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