



W.P.No.7441 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.07.2023

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THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.7441 of 2021
and
W.M.P.No.7960 of 2021

G.Arulanantham alias Arul

... Petitioner

Vs

- 1.The Assessor,
Greater Chennai Corporation,
New Zone – 03,
Corporation Ward No.029,
Madavaram, Chennai – 600 060.
- 2.The Assistant Revenue Officer – 3,
Greater Chennai Corporation,
New Zone -03, Corporation Ward No.029,
Madavaram, Chennai – 600 060.
- 3.The Deputy Commissioner
(Revenue & Finance),
Greater Corporation of Chennai,
Rippon Buildings,
Park Town, Chennai – 600 003.
- 4.The Commissioner,
Greater Corporation of Chennai,
Rippon Buildings,
Park Town, Chennai – 600 003.

... Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of 1st and 2nd respondent issued on behalf of the 4th respondent in respect of impugned Notice No.1 General Revision:2018-19 dated 24.02.2021 bearing Reference No.Z.O.III/RDC/R1/3924/2019 fixing the revised half yearly tax in Bill No.03-029-00937-000 and the incidental Final Assessment (Notice-10), in respect of the “Meenakshi Theatre” of the petitioner situated in Kamarajar Street, Chinnasekkadu North, Chinnasekkadu, Manali, Chennai – 600 068 and quash the same and consequently direct the respondents to revise the property tax if any in respect of the aforesaid cinema theatre of the petitioner in terms of the existing G.O.(MS).No.76 Municipal Administration and Water Supply (MN.IV) Department dated 26.07.2018 revising the property tax beyond 100%.

For Petitioner : Mr.A.Palaniappan

For Respondents : M/s.K.Aswini Devi

ORDER

It is informed by the learned counsel for the petitioner that the issue is covered by the decision of this Court in the case of ***K.Balasubramaniam Vs. The Commissioner, Greater Chennai Corporation, Ripon Building, Chennai – 600 003*** dated 23.12.2022 in W.P.Nos.18534 of 2022 batch etc.,



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2.The learned counsel for the respondent also confirms the same.

As the issue in the present case is squarely covered by the order dated 23.12.2022 of this Court in batch of writ petitions in WP.No.18534 of 2022, the present writ petition has to be allowed.

3.Accordingly, this writ petition is allowed. No costs.

Consequently, connected miscellaneous petition is closed.

04.07.2023
(½)

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

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- 2.The Assistant Revenue Officer – 3,
Greater Chennai Corporation,
New Zone -03,
Corporation Ward No.029,
Madavaram, Chennai – 600 060.
- 3.The Deputy Commissioner
(Revenue & Finance),
Greater Corporation of Chennai,
Rippon Buildings,
Park Town, Chennai – 600 003.
- 4.The Commissioner,
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At the instance of both the learned counsel for the petitioner and respondents, today this writ petition is listed under the caption “for being mentioned”

2. Both the learned counsel for the petitioner and respondents submitted that there was an inadvertent error insofar as a reference was made in paragraphs 1 and 2 of the order dated 04.07.2023.

3. The above submissions of the learned counsel for the petitioner and the respondents stands recorded. Accordingly, Registry is directed to substitute the paragraphs 1 and 2 of the order dated 04.07.2023 as follows:-

“1. It is informed by the learned counsel for the petitioner that the issue is covered by the decision of this Court in the cases of *Woodlands Theatre, rep by its Managing Partner V. The Revenue Officer, Corporation of Chennai, Ripon Buildings, Chennai -3 and others in WP.Nos.13925 of 2020, 5088 of 2021 and 12322 of 2020 dated 25.02.2022* and *P.J.Saroja Ammal and others V.*



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The Commissioner, Corporation of Chennai, Rippon Buildings, Chennai -3 and another in WP.Nos.19880 and 19886 of 2021 dated 24.11.2021.

2.The learned counsel for the respondents also confirms the same. As the issue in the present case is squarely covered by the orders of this Court dated ***25.02.2022 in WP.Nos.13925 of 2020, 5088 of 2021 and 12322 of 2020*** and in ***WP.Nos.19880 and 19886 of 2021 dated 24.11.2021***, the present writ petition has to be allowed.

4. The other portion of the order dated 04.07.2023, remains unaltered.

31.10.2023

Note : Registry to issue fresh order copy by 03.11.2023.



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31.10.2023.