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W.P.No.12070 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 20.04.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.12070 of 2023
and WMP Nos.11908 and 11909 of 2023

1. Starboard Hotels Private Limited
represented by its Authorised Signatory/Centre Director
Mr.Sabari Nath
142, Velachery Main Road,
Velachery, Chennai – 600 042.
2. Classic Mall Development Company Limited
represented by its Authorised Signatory/Centre Director
Mr.Sabari Nath
142, Velachery Main Road,
Velachery, Chennai – 600 042.

... Petitioners

Vs

1. The Government of Tamil Nadu
represented by its Secretary,
Municipal Administration and Water Supply Department,
Fort St. George, Chennai – 600 009.
2. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings, Chennai – 600 003.
3. The Chief Revenue Officer,
Greater Chennai Corporation,
Zonal Office XIII, Door No.115,
Dr.Muthulakshmi Road, Adyar, Chennai – 600 020.



W.P.No.12070 of 2023

4. The Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office XIII, Door No.115,
Dr.Muthulakshmi Road, Adyar,
Chennai – 600 020.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing respondents 2 to 4 to consider and dispose the representation made by the petitioner companies on 20.03.2023 which seeks to extend the benefit of the order passed on 23.12.2022 in the Writ Petition 29896 of 2022 filed by the petitioners along with a batch of Writ Petitions challenging the G.O.Ms.No.53 Municipal Administration and Water Supply (MA&WS) Department dated 30.03.2022 to the three property ID's/bills of demand made by respondents 2 to 4 to the petitioner companies bearing reference 13-172-07441, 13-172-006848 and 130172-007158 in so far as the 2nd half of the financial year 2022-2023.

For Petitioner : Mr.Ganesh
for M/s.Ganesh and Ganesh

For Respondent : Mr.K.V.Sajeev Kumar
Special Government Pleader – R1
Mr.Prithivi Chopda
Standing Counsel – R2 to R4

ORDER

Mr.K.V.Sajeev Kumar, learned Special Government Pleader accepts notice for R1 and Mr.Prithivi Chopda, learned Standing Counsel accepts notice for R2 to R4. Both are armed with necessary instructions to enable a final disposal of this matter, even at the stage of admission.



W.P.No.12070 of 2023

2. The petitioners are owners of the properties known as Palladium Mall and Phoenix Marketcity situated at No.142, Velachery Main Road, Velachery, Chennai (in short 'properties'/'properties in question'). The properties owned by them fall under 13 distinct assessments for property tax under the provisions of the Chennai City Municipal Corporation Act, 1919 (in short 'Act'), by the Greater Chennai Corporation.

3. 10 out of the 13 assessments had been the subject matter of Writ Petitions before this Court. Those Writ Petitions were disposed by order dated 23.12.2022 along with several other Writ Petitions challenging general revision of property tax initiated in 2022.

4. The petitioner has now approached the respondents by way of a representation filed on 20.03.2023 seeking the benefit of order dated 23.12.2022 in respect of three properties where Writ Petitions had not been filed.

5. For clarity, it may be mentioned that the sole benefit that had been extended was to state that the amendment of property tax shall take effect only from second half of 2022-23, i.e., for the half beginning 01.10.2022. It had also been made clear by this Court in that order that the benefit of quashing of assessment for the first half of 2022-23 being 01.04.2022 to 30.09.2022 shall be available only to those petitioners.



W.P.No.12070 of 2023

6. To be noted, the petitioners seek the full benefit of order dated 23.12.2022 on the basis that all properties owned by a petitioner in that batch of Writ Petitions must stand included.

7. The petitioners are content with pursuing their request as above before the respondents and Mr.Prithivi Chopda would have no objection to a direction being issued to R2 for consideration of the representation and disposal of the same.

8. Thus, mandamus is issued to R2, who may take the assistance of R3, being the Assessing Officer of the petitioners, to dispose representation dated 20.03.2023, after hearing the petitioners and considering their submissions, within a period of six (6) weeks from date of receipt of a copy of this order.

9. This Writ Petition is disposed as above. No costs. Connected Miscellaneous Petitions are closed.

20.04.2023

Index : Yes / No

Speaking Order

Neutral Citation: Yes

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To

1. The Government of Tamil Nadu
represented by its Secretary,
Municipal Administration and Water Supply Department,
Fort St. George, Chennai – 600 009.



W.P.No.12070 of 2023

2. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings, Chennai – 600 003.
3. The Chief Revenue Officer,
Greater Chennai Corporation,
Zonal Office XIII, Door No.115,
Dr.Muthulakshmi Road, Adyar,
Chennai – 600 020.
4. The Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office XIII, Door No.115,
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W.P.No.12070 of 2023

Dr.ANITA SUMANTH,J.

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W.P.No.12070 of 2023
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