IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 25.08.2023

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.16039 of 2022
and
W.M.P.No.15373 of 2022

M/s. Palson Enterprises,
Represented by S.Palaniappan,
Office at No.91/92, Nehru Street,
Chennai – 600 083. ... Petitioner

vs.

1.The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai – 600 003.

2.The Assistant Revenue Zonal Officer,
Zone X,
Corporation of Chennai,
Chennai. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, seeking to issue a Writ of Certiorari, to call for the records to the impugned final assessment passed by the Respondents dated 09.06.2022 bearing notice No.10/22-23/564615 styled as notice 10 : final assessment and quash the same.

For Petitioner : Mr.C.Jagadish

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

ORDER

The petitioner has challenged the impugned Final Assessment order dated 09.06.2022 bearing notice No.10/22-23/564615. It is noticed that similar issue was decided by this Court in the context of Special Building under Section 100(2)(II) of the Chennai City Municipal Corporation Act, 1919 in W.P.Nos.19880 and 19886 of 2021. This Court by its order dated 24.11.2021 in W.P.Nos.19880 and 19886 of 2021 has held as follows:

> "23. In **Devon Rai Kapur** Vs. **New Delhi Municipality**, AIR 1980 SC 541 also, the Hon'ble Supreme Court held that the assessment / revision of property tax shall be only in accordance with provisions of Section 100 of the Act on the annual value to be ascertained and determined on the principles.
>
> 24. I therefore do not find any merits in the impugned Final Assessment Orders made by the second respondent demanding the tax in terms of Council Resolution No.543/2010 dated 08.12.2010 and the Council Resolution No.800/2018 dated 20.09.2018.
>
> 25. Under these circumstances, the impugned Final Assessment Orders are quashed and the cases are remitted back to the second respondent for proper determination of

> tax to be paid by the petitioners in accordance with proviso to Section 100(2) of the Chennai City Municipal Corporation Act, 1919.
>
> 26. If desired, the respondents may issue a fresh proposal to the petitioners within a period of four (4) weeks from the date of receipt of a copy of this order, wherein, a proper method of calculation may be indicated. If the petitioners accept the same, they shall pay the admitted liability forthwith together with interest for the delayed payment. Otherwise, the petitioners shall reply to the same within a period of four (4) weeks thereafter and thereafter appropriate order may be passed. Entire excise shall be carried out within a period of twelve (12) weeks from the date of receipt of a copy of this order. It is made clear there is no question of passing any provisional assessment order under the Act.
>
> 27. These Writ Petitions stand disposed with the above observations. No cost. Consequently, connected Miscellaneous Petitions are closed."

2. The above order squarely appears to be the facts of the case. Therefore, the final Assessment Order dated 09.06.2022 is quashed and the case is remitted back to the respondents to re-do the exercise in accordance with proviso to Section 100(2) of the Chennai City Municipal Corporation Act, 1919, within a period of four weeks from the date of receipt of a copy of this order.

3. This writ petition stands disposed of. No costs. Consequently, connected writ miscellaneous petition is closed.

25.08.2023

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

1.The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai – 600 003.

2.The Assistant Revenue Zonal Officer,
Zone X,
Corporation of Chennai,
Chennai.

C.SARAVANAN, J.

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