IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.03.2023

CORAM :

The HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.14254 of 2020
and W.M.P.No.17726 of 2020

J.Srinivasan .. Petitioner

vs

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

2.The Assistant Revenue Officer
Zonal Office – 11,
Corporation of Greater Chennai,
123, Arcot Road,
Valasaravakkam,
Chennai – 600 087. .. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records on the file of the second respondent in relation to his Final Warrant Notice bearing Ref.C.Z.O.Va.Thu/Special/200-0 dated 4.3.2020 demanding payment of Tax for the Half Years I and II of the Assessment Years 2018-19 and 2019 – 20 in respect of petitioner's Kalyana Mandapam preceded by his Notice in Ref.Z.O.9.va.Thu.Na.Ka.No.R/Special/2020 dated 27.01.2020 with enclosure providing details for the said demand of tax, quash the same and consequently direct the respondents to afford an opportunity before revising the tax in respect of the petitioner's Kalyanamandapam bearing Plot Nos. 39 and 40, situate Oil Mill Road, Sri Prasanth Nagar, Thundalam, Chennai – 600 077.

For Petitioner	:	Mr.G.RM.Palaniappan
For Respondents	:	Mr.A.S.Ragul Adithya for M/s.P.T.Ramadevi

ORDER

The petitioner is the owner of a Kalyanamandapam at Plot Nos. 39 & 49 in Zone No.11, Ward No.150 at Sri Prasanth Nagar, Thundalam, Karambakkam, Chennai – 600 077 (property / property in question). The challenge is to a final warrant notice dated 04.03.2020 calling upon the petitioner to remit property tax for the period half of 2018 – 19 and half of 2019 – 2020.

2. While the petitioner claims to have been remitting the amount regularly over the years, the respondent's case is as follows. They point out that the Greater Chennai Corporation originally had 155 divisions with 12 Zonal officers. On 25.10.2011, its jurisdiction was extended to encompass adjacent areas of other

urban local bodies like municipalities, town and village panchayats. Thus, the scope and ambit of the Greater Chennai Corporation after the delimitation stood extended to 200 Divisions with 15 Zonal Officers. The newly added areas were referred to as the extended areas and fell under the transitional provisions of Section 414A of the Chennai City Municipal Corporation Act, 1919, in which the locality of property in question stands included.

3. The assessments in respect of the property in question were earlier by the erstwhile Karambakkam village panchayat and the amounts remitted by the petitioner relate to the earlier rates.

4. According to the respondents, assessments made earlier under Tamil Nadu Government Gazette No. 20 dated 26.01.2012 would have to be revised post the call for revision, on the basis that the categorisation stood amended from non-residential to special type category. They say that notice No.1 calling for general revision for 2018 – 2019 was issued on 17.11.2018, such such notices being based on Resolution No.784 of 2018 providing for assessments qua special types of buildings.

5. The petitioner has not responded to the aforesaid notice

which forms the basis for present revision of assessment. In such circumstances, the case of the petitioners is that the basis of assessment has not been supplied to it.

6. A copy of Resolution No.784/2018 dated 18.09.2018 is supplied to learned counsel for the petitioner for onward transmission to the petitioner now. That apart, the counter contains the break up of the demand as well. Thus, and to balance the interest of both parties, the following directions are issued:-

(i) The impugned demand dated 04.03.2020 is kept in abeyance from today for the period as stipulated below in direction no.(v).

(ii) The petitioner is directed to appear before the second respondent / Assistant Revenue Officer, Zone Office – XI, on Thursday i.e., 23.03.2023 without anticipating any further notice in this regard.

(iii) The petitioner shall appear along with its response to the basis of assessment along with supporting evidences qua its stand.

(iv) After hearing the petitioner and consideration of the details submitted by it and submissions made, orders shall be passed with a period of four weeks from the date of personal hearing which is on or before 20.04.2023.

(v) The interim protection granted under this order shall be effective for a period of six weeks or till orders are passed following the exercise as above, whichever is earlier.

7. Writ petition stands disposed in above terms. No costs. Connected miscellaneous petition is closed.

15.03.2023

Index:Yes/No
Neutral Citation:Yes
ssm

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DR. ANITA SUMANTH,J.

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