IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.03.2023

CORAM: JUSTICE N.SESHASAYEE

C.R.P. No.2326 of 2019 and
C.M.P. No.15175 of 2019

T.P.Sekar ... Petitioner

Vs.

The Commissioner
Greater Chennai Corporation
Chennai - 600 003 ... Respondents

PRAYER: Civil Revision Petition filed under Article 227 of the Constitution of India, to set aside the fair and decretal order dated 13.12.2018 made in M.T.A. No.5 of 2016 on the file of Principal City Civil Court at Chennai confirming the order dated 11.08.2016 made in TAT No.10 of 2013 on the file of Taxation Appeals Tribunal, Greater Chennai Corporation, Chennai.

For Petitioner	:	Mr.I.Rathinavel
For Respondents	:	Mr.K.Ashwin Devi, Standing Counsel

O R D E R

This revision is filed challenging the final order of assessment made by the Commissioner under Chennai City Municipal Corporation Act, 1919 assessing the property tax under Section 137B of the said Act.

2. The case of the petitioner is that his residential cum non-residential building was assessed to property tax; that for the first half of 1999 - 2000 he paid the property tax at Rs.2,603/-; that on 28.04.2007, the Corporation issued a notice under Section 137B alleging that the revision petitioner has escaped the assessment of property tax correctly, and determined the tax payable at Rs.6,389/- per half year. This revised claim was to take effect from the second half of 2001 - 2002. Aggrieved by the same, the revision petitioner challenged the notice in W.P. No.1848 of 2010, and this court vide its order dated 28.01.2010, directed the revision petitioner to approach the authorities constituted under the Act for remedy. On 02.06.2010, the Commissioner of the City Corporation has passed an order reducing the property tax payable from Rs.6,389/- to Rs.4,280/- per half year for the period from second half of 2001 - 2002. This is now under challenge in this revision.

3. The learned counsel for the revision petitioner submitted that while the revision petitioner does not challenge the property tax as determined by the Commissioner in his order dated 02.06.2010, he is aggrieved that the arrears of property tax was claimed not from the date of the order but from 2001 second half. He also placed reliance on ***K.R.Santhanam v. The Commissioner, Madurai City Municipal Corporation [2000 (1) CTC 518]***.

4. Per contra, the learned counsel for the respondent Corporation submitted that the order of the Commissioner dated 02.06.2010 only reckon the tax arrears back to the date of notice dated 28.04.2007, which implies the revision petitioner might have to pay the property tax arrears from 2001 second half.

5. The dictum in *Santhanam* case relied on by the learned counsel for the revision petitioner is relevant only to the extent of limiting that it limits such retrospective claim of property tax for a period of six years as stipulated in Section 137B of the Act, and that it was the authority as to the period of limitation within which the Corporation can realise its entire dues, but not an authority as to since when the order of assessment should take effect. I find

merit in the submission of the learned counsel for the respondent and hold that the revision petitioner will be liable to pay property tax from the second half, since that order dated 02.06.2010 must be reckoned to relate back to 28.04.2007, the date on which notice under Section 137B was issued.

6. Civil Revision Petition is dismissed. No costs. Consequently, the connected civil miscellaneous petition is closed. This court is informed that the revision petitioner has deposited Rs.67,600/- at the time of preferring an appeal. The Corporation is required to ascertain the same and adjust the said amount against the outstanding arrears.

15.03.2023

Asr

To
The Principal City Civil Court, Chennai

N.SESHASAYEE, J.,

Asr

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15.03.2023