



W.P.No.22018 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.22018 of 2023

and

W.M.P.Nos.21390 and 21391 of 2023

1.S.V.M.Abdul Salam
2.S.A.Yoosuf Ali
3.S.A.Noorul Ameen

... Petitioners

Vs.

1.The Commissioner,
Greater Chennai Corporation,
Rippon Buildings,
Park Town, Chennai - 600 003.

2.The Assistant Revenue Officer,
Greater Chennai Corporation,
Zone Office-V,
No.61, Basin Bridge Road,
Old Washermanpet,
Chennai - 600 021.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in relation to Notice No 1: Property Tax General Revision under General Revision Notice No.III/1/22-23/1215857 dated 27.07.2022 under old assessment no.05-056-02677-000 and new assessment no 05-056-002677-000 revising the property tax from Rs.34,065/- to Rs.77,500/- and quash the same and direct the first respondent to conduct thorough enquiry after giving affordable opportunity to the petitioner in case of assessment of corporation taxes.

For Petitioners : Mr.J.D.Srikanth Varma

For Respondents : Mr.A.C.Manibharathi
Standing Counsel

ORDER

Mr.A.C.Manibharathi, learned Standing Counsel takes notice on behalf of the respondents.

2. Heard the learned counsel for the petitioners and the learned Standing Counsel for the respondents.



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3. The petitioners in this writ petition are the owners of the property, who have been issued with General Revision Notice dated 27.07.2022 whereby, the half yearly tax has been enhanced.

4. The notice itself states that the respective petitioners have to file their objections if any, within 15 days of receipt of the notice before the Regional Deputy Commissioner, Greater Chennai Corporation or it will be assumed that the half yearly tax is accepted.

5. Although the notice is clear, the petitioners may have a case as to whether the enhancement proposed in the impugned notice dated 27.07.2022 is justified or not.

6. Considering the above, this Writ Petition is disposed of at the time of admission, with the consent of the learned Standing Counsel for the respondents by directing the respondents/Regional Deputy Commissioner, Greater Chennai Corporation, to pass a fresh Assessment Order, provided the petitioners file objections, if any, within a period of 15 days from today.



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7. In case, the petitioners fail to file any objections within the aforesaid period of 15 days, the respondents/Regional Deputy Commissioner, Greater Chennai Corporation as the case may be are at liberty to proceed against the petitioners in accordance with law while demanding arrears of tax from the petitioners. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

27.07.2023
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Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

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C.SARAVANAN, J.

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