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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.12.2023

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.23233 of 2023
and
W.M.P.Nos.22769 & 22772 of 2023

Kiren Saklecha
W/o Mr.Manak Chand Saklecha

...Petitioner

VS.

The Commissioner,
Tambaram City Municipal Corporation,
Pallavaram Municipality
Chromepet, Chennai – 600 044. Respondent

Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of certiorarified mandamus to call for records in Assessment New No.009/026/900845 to 855, Old Assessment No.007/29430 to 29440 under demand notice dated 03.01.2023 for the period from 1995-1996 to 2022-2023 in respect of the property not belonging to the petitioner bearing Door No.77A, Kollanchavadi, Zamin

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Pallavaram, Chennai – 600 044 and to quash the same and consequently, to set right the records by approaching the taxes paid by the petitioner towards her property at 77A, Radha Nagar Main Road, Chromepet till date by issuing proper receipts for the taxes paid since 1993-94 to 2022-23 till date under assessment NO.8430, 8431 and 8432 as per the orders of the Commissioner in 1994-95 after the General Revision of property tax in the year 1993-94.

For Petitioner : Mr.A.Saravanan

For Respondent : Mr.R.Purushothaman

ORDER

The challenge in this Writ Petition is to the notice issued by the respondent, the Commissioner, Tambaram City Municipal Corporation, dated 03.01.2023, whereby, the petitioner has been demanded to pay property tax for the period from 1995-1996 to 2022-23

2. Mr.A.Saravanan, the learned counsel appearing for the petitioner would submit that the petitioner is the owner of the property, bearing Door No.77A, Radha Nagar Main Road, Chromepet, Chennai- 600 044, however,

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by virtue of the impugned notice dated 03.01.2023, the petitioner has been asked to pay the property tax in respect of the property, situated at No.77A, Kollanchavadi, Zamin Pallavaram, Chennai – 600 044, for which, the petitioner is not the owner. The learned counsel further would submit that the petitioner's property, measuring an extent of 2800 sq.ft has only three assessment Nos.8430, 8431, 8432 from 1986 as established by the Municipal Commissioner's order No.293/94-95 and thereafter, no further construction was done in the said property, and though the petitioner has been paying property tax till date without any default, no receipts have been issued for the payments made by the petitioner till date. The learned counsel also filed an affidavit dated 07.12.2023, setting out the details of payment made by the petitioner from the year 1993-2023 in respect of his property, which is furnished below in a tabular column:-

	Details of property tax payment from year 1993-2022	***Amount***	***For the property at77-A, Radha Nagar Main Road, Chromepet, Chennai – 600 044***
Sl			***Payment Details***
1	1993-94 I & II	Rs.9,058/-	***Chq.No.658090 dated 03.09.1994 Canara Bank, Chromepet***
2	1994-95 I & II	Rs.33,744/-	***Chq.No.687942 dated 23.03.1998 IOB Teynampet***

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	Details of property tax payment from year 1993-2022	***Amount***	***For the property at77-A, Radha Nagar Main Road, Chromepet, Chennai – 600 044***
3	1995-96 I & II	"	
4	1996-97 I & II	"	
5	1997-98 I & II	"	
6	1998-99 I & II	Rs.8972/-	Chq.No.001961 dated 26.03.1999 IOB Teynampet
7	1999-20 I & II	"	Chq.No.001967 dated 20.03.2000 IOB Teynampet
8	2000-01 I & II	"	Chq.No.001976 dated 27.03.2001 IOB Teynampet
9	2001-02 I & II	Rs.12,420/-	Cash rt No.41769, 70,71,72,73,74 dated 26.02.2002
10	2002-03 I & II	Rs.8,972/-	Chq.No.980017 dated 24.03.2003 IOB Teynampet
11	2003-04 I & II	"	Chq.No.306606 dated 15.03.2004 IOB Teynampet
12	2004-05 I & II	"	Chq.No.306620 dated 21.03.2005 IOB Teynampet
13	2005-06 I & II	"	Chq.No.901714 dated 06.03.2006 ICICI T.Nagar.
14	2006-07 I & II	"	Chq.No.354689 dated 27.02.2007 IOB Teynampet
15	2007-08 I & II	"	Chq.No.354692 dated 25.02.2008 IOB Teynampet
16	2008-09 I & II	"	Chq.No.354696 dated 20.02.2009 IOB Teynampet
17	2009-10 I & II	"	Chq.No.890843 dated 20.02.2010 IOB Teynampet
18	2010-11 I & II	"	Chq.No.891841 dated 02.02.2011 IOB Teynampet
19	2011-12 I & II	"	Chq.No.891845 dated 07.02.2012 IOB

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	Details of property tax payment from year 1993-2022	***Amount***	***For the property at77-A, Radha Nagar Main Road, Chromepet, Chennai – 600 044***
			Teynampet
20	2012-13 I & II	"	Chq.No.891855 dated 04.02.2013 IOB Teynampet
21	2013-14 I & II	"	Chq.No.564822 dated 04.03.2014 IOB Teynampet
22	2014-15 I & II	"	Chq.No.564836 dated 20.02.2015 IOB Teynampet
23	2015-16 I & II	"	Chq.No.975769 dated 15.02.2016 IOB Teynampet
24	2016-17 I & II	"	Chq.No.975788 dated 22.02.2017 IOB Teynampet
25	2017-18 I & II	"	Chq.No.975801 dated 14.12.2017 IOB Teynampet
26	2018-19 I & II	"	Chq.No.975821 dated 25.02.2019 IOB Teynampet
27	2019-20 I & II	"	Chq.No.975842 dated 28.02.2020 IOB Teynampet
28	2020-21 I & II	"	Chq.No.975846 dated 03.03.2021 IOB Teynampet
29	2021-22 I & II	"	Chq.No.975850 dated 25.02.2022 IOB Teynampet
30	2022-23 I & II	"	Chq.No.975853 dated 17.03.2023 IOB Teynampet
	Total	Rs.2,67,102/-	

2.1 Further, the learned counsel for the petitioner would submit that the petitioner has approached this Court twice by filing W.P.No.6769 to

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6779 of 2002 (seeking to quash the demand notice dated 27.01.2002 for the period from 1995-96 to 2022-2023) and W.P.No.385 of 2018 (seeking to quash the demand notice dated 22.09.2017 for the period from 2004-2005 to 2017-18) and this Court vide orders dated 19.03.2002 and 07.02.2018 respectively, quashed the demand notices. Therefore, the learned counsel submitted that only in the year, 2018, the petitioner came to know that respondent has assessed the property tax in respect of a property situated at Kollanchavadi, which does not belong to the petitioner and despite the fact that the petitioner pointed out the defects in the assessment orders by way of various letters on various dates and in person, the respondent has been harassing the petitioner till date by means of the present impugned order. Therefore, the learned counsel prayed for setting aside the impugned order.

3. Mr.R.Purushothaman, the learned counsel appearing for the respondent would submit that the impugned demand notice may be set aside and the matter may be remitted back to the respondent for re-consideration.

4. Heard the learned counsel appearing for the petitioner and the

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learned counsel for the respondent-Corporation and perused the materials available on record.

5. On perusal of the records and the affidavit filed by the petitioner today (07.12.2023), it is evidently clear that the petitioner is not the owner of the property, bearing Door No.77A, Kollanchavadi, Zamin Pallavaram, Chennai – 600 044, and the petitioner is owner of the property bearing bearing Door No.77A, Radha Nagar Main Road, Chromepet, Chennai- 600 044. however, since both the properties that are situated at Kollanchavadi and Chromepet, bears similar Door No.77A, the respondent has been wrongly issuing the demand notice and though this defect/discrepancies has been pointed out by the petitioner by various letters on various dates, the respondent without going through the same and without rectifying the defect, has been incessantly issuing notices demanding property tax for the Kollanchavadi property again and again and the present impugned demand notice dated 03.01.2023 is one such notice. Thus, when the demand raised is not with respect to the property owned by the petitioner, the question of payment of property tax does not even arise. Therefore, this Court has no hesitation to quash the impugned notice dated 03.01.2023.

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6. Accordingly, this Writ Petition is allowed, the impugned demand notice dated 03.01.2023 is quashed. This Court also finds that the respondent has been delinquent in discharging his duties, since for the past 21 years, he has been incessantly issuing demand notice in respect of a property, for which, the petitioner is not the owner. Further, it is manifested from the records that despite several opportunities being granted to the respondent for filing counter affidavit, the respondent has not bothered to file counter affidavit, which shows his reckless attitude over the court proceedings as well. Hence, this Court imposes a cost against the respondent at a sum of Rs.1,00,000/- out of which, a sum of Rs.50,000/- shall be paid to the petitioner since owing to the mistakes on the part of the respondent, the petitioner has been unnecessarily hassled, as she had been constrained to approach this Court for the third time by way of the present Writ Petition, and the balance sum of Rs.50,000/- shall be paid to the Adyar Cancer Institute, Chennai and the said sum of Rs.1,00,000/- shall be recovered from the concerned Officer, who issued the impugned demand

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notice. This Court also directs the respondent-Department to initiate disciplinary proceedings against the concerned Officer, for having slept all over these years, without notifying the error that has crept in the assessment proceedings. Consequently, connected Miscellaneous Petitions are closed.

07.12.2023

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Index : yes/no
Neutral Citation : yes/no

Note : Issue order copy on **11.12.2023**

To

The Commissioner,
Tambaram City Municipal Corporation,
Pallavaram Municipality
Chromepet, Chennai – 600 044.

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Krishnan Ramasamy,J.,

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