IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29954of 2023
and W.M.P.No.29569 of 2023

R.Ramasubramaniam ... Petitioner

Vs.

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

2.The Assistant Revenue Officer,
Zone X,
Corporation of Chennai,
No.117, NSK Road,
Kodambakkam, Chennai. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the entire records pertaining to the issuance of the impugned order i.e Demand Notice dated 29.09.2023 in property bill No.10-136-09444-000 passed by the 2nd respondent, to quash the same and consequently direct the respondents to consider the representation dated 03.10.2023 given by the petitioner in order to correct/change nature of assessment of property tax to residential category from non-residential (commercial) category within a stipulated time.

For Petitioner : Mr.Krishna Karthi

For Respondents : Mr.P.Prithvi Chopda
Standing Counsel

ORDER

Mr.P.Prithvi Chopda, learned Standing Counsel takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2.This writ petition has been filed by the petitioner seeking to call for the entire records pertaining to the issuance of the impugned order i.e Demand Notice dated 29.09.2023 in property bill No.10-136-09444-000 passed by the 2nd respondent, to quash the same and consequently direct the respondents to consider the representation dated 03.10.2023 given by the petitioner in order to correct/change nature of assessment of property tax to residential category from non-residential (commercial) category within a stipulated time.

3.Learned counsel for the petitioner submitted that the subject property where the petitioner is residing is a residential property. The said property was classified as commercial property long back and the same was converted as residential property since 2012. The E.B. connection of the said property also stands under residential category. The petitioner has been making representations to the respondents from the year 2012 seeking to convert his property from commercial to residential property. However, there was no action initiated by the respondents to the petitioner's representation. While so, on 29.09.2023, the 2nd respondent issued a demand notice calling upon the petitioner to pay the tax amounts as under commercial category for the petitioner's property to a tune of Rs.1,81,501/-.

4.He further submitted that the petitioner to show his bonafide had paid the amount of Rs.1,81,501/- claimed by the 2nd respondent towards tax under commercial category and on 03.10.2023, once again the petitioner made another representation to change the nature of assessment of his property from commercial to residential category. So far, the same has not been considered by the respondents and hence, the present writ petition has been filed.

5.In reply, learned Standing Counsel for the respondents fairly submitted that the petitioner made a representation on 03.10.2023 that his property is a residential property but tax has been assessed under commercial category and the same will be considered by the respondents. Therefore, in this regard, appropriate orders may be passed.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Standing Counsel appearing for the respondents and the fact that the petitioner has been making representations from the year 2012 seeking to revert his property from commercial to residential category. Whereas, the same has not been considered by the respondents and tax has been assessed under the commercial category and the petitioner also had paid the entire tax demand dues as claimed by the 2nd respondent. In such view of the matter, this Court is inclined to set aside the impugned demand notice dated 29.09.2023 issued by the 2nd respondent.

7.In view of the above, the impugned demand notice dated 29.09.2023 is set aside and the respondents are directed to consider the petitioner's representation dated 03.10.2023 within a period of four weeks from the date of receipt of a copy of this order. If the respondents found that the subject property is to be assessed as a residential property, the excess tax amount paid by the petitioner shall be adjusted in the future property tax payment.

8.With the above direction, this writ petition is disposed of. No costs. Consequently connected miscellaneous petition is closed.

16.10.2023
(2/2)

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
rst

KRISHNAN RAMASAMY.J.,

rst

To:

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Ribbon Buildings,
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