IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:**31.01.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.1907 of 2024
and W.M.P.Nos.2010 & 2011 of 2024

F.C.Vijayakumar ... Petitioner

-vs-

1.The Commissioner,
Greater Chennai Corporation,
Ripon Building, Park Town,
Chennai-600 003.

2.The Assistant Revenue Officer,
Zone 9, Ward 111,
Greater Chennai Corporation,
Ripon Building, Park Town,
Chennai-600 003. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records of proceedings of tax demand notice dated 20.10.2023 on the file of the respondents and quash the same as illegal and without jurisdiction and to consequently direct the respondents to recalculate the property tax in accordance with G.O.Ms.No.53 dated 30.03.2022.

For Petitioner : Mr.Sharath Chandran

For Respondents : Mr.Prithvi Chopda
Standing Counsel (Corporation)

ORDER

The petitioner challenges a demand notice dated 20.10.2023 by which the petitioner was called upon to pay an aggregate sum of Rs.6,37,703/-.

2. The petitioner asserts that he is the owner of a flat on the first floor of the 'C' block of a property at Mount Road, Chennai. It is stated that the flat ad measures an extent of 515 sq.ft. The petitioner further asserts that the property tax in respect thereof was a sum of Rs.1,011/- per half year and such amount was paid in full up to financial year 2009-2010. According to the petitioner, property tax was incorrectly levied at Rs.12,462/- per half year from the second half of 1998-1999 and that the fixation of half yearly property tax at Rs.30,715/- by the impugned demand notice is baseless. The present writ petition was filed in the said facts and circumstances.

3. Learned counsel for the petitioner invited my attention to the

impugned notice and pointed out that the built-up area in sq.ft. was specified as 796 sq.ft. By using the property tax computation facility on the web site of the Corporation of Chennai, learned counsel submits that half yearly property tax was computed as Rs.2,095/- for the area of 515 sq.ft. As against this, he submits that the impugned demand notice fixes the half yearly property tax at Rs.30,715/-. He also points out that the usage is specified as non-residential whereas the property is put to use for residential purposes.

4. Mr.Prithvi Chopda, learned standing counsel (Corporation), accepts notice on behalf of both the respondents. By referring to the DCB in respect of the petitioner, he submits that there are tax dues from the second half of 1998-1999 and that the aggregate liability is Rs.6,37,703/-. He also points out that the petitioner does not reside in the relevant property and that, therefore, the computation of property tax would depend on the rent received by the petitioner, if the property is being put to residential use.

5. The impugned demand notice proceeds on the basis that the

built-up area is 795 sq.ft. It also proceeds on the basis that the usage is non-residential. It is unclear from the documents on record as to how these conclusions were arrived at. Both these conclusions would impact the amount payable as property tax not only for the current period but also for the past period. In these circumstances, the impugned order is unsustainable. At the same time, it should also be recognised that there appear to be significant arrears even after reckoning the last payment of Rs.1,00,000/- made on 21.06.2022. Therefore, it is just and necessary that re-adjudication be done expeditiously.

6. Therefore, the impugned demand notice is quashed and the matter is remanded for reassessment. In order to facilitate effective reassessment, the petitioner shall submit a fresh representation setting out all relevant particulars of the property within a period of two weeks from the date of receipt of a copy of this order. Upon receipt thereof, the 2nd respondent is directed to complete reassessment after ascertaining the correct built-up area of the flat and after duly ascertaining the nature of usage thereof. The reassessment shall be completed within a period of four weeks from the date

of receipt of the petitioner's representation. In case the petitioner fails to submit a representation, it is open to the respondents to proceed with the reassessment as per the above direction.

7. The Writ Petition is allowed on the above terms. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

31.01.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

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To

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SENTHILKUMAR RAMAMOORTHY,J

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