IN THE HIGH COURT OF JUDICATUE AT MADRAS

DATED: 09.09.2024

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THE HONOURABLE **MR. JUSTICE G.K.ILANTHIRAIYAN**

W.P.No.2096 of 2019

Gayathri Ramachandran .. Petitioner

Vs

1.The Commissioner,
Corporation of Chennai,
Chennai.

2.The Revenue Officer,
Revenue Department,
Zone-13, Corporation of Chennai,
Adayar, Chennai – 20.

3.The Assistant Revenue Officer,
Corporation of Chennai,
Zonal Office – XIII,
Chennai – 20. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to forbear the respondents from recovering arrears of tax assessed in the order of assessment of the second respondent dated 06.06.2017 made in No.M/13/179/17-18/1967 and consequential order of the third respondent dated 10.01.2019 made in Bill No.06012 War 179/Zone 13.

For Petitioner : Mr.G.Ravi Shankar

For Respondents : Mr.E.C.Ramesh, Standing Counsel\

ORDER

The writ petition has been filed seeking to forbear the the respondents from recovering arrears of tax assessed in the order of assessment of the second respondent dated 06.06.2017 made in No.M/13/179/17-18/1967 and consequential order of the third respondent dated 10.01.2019 made in Bill No.06012 War 179/Zone 13.

2. The petitioner has already filed a writ petition in W.P.No.38495 of 2015 and by its order dated 10.03.2017, this Court directed the respondents to consider the appeal petition of the petitioner dated 23.11.2015 and pass orders. In the said appeal petition, the petitioner raised an objection with regard to assessment of third floor construction in the said premise. However, objections raised by the petitioner were not considered while passing final assessment order and issued notice to the petitioner by fixing annual value at Rs.14,27,645/- and half yearly tax has been fixed as Rs.1,77,030/- with effect from II/2010-2011.

According to the petitioner, the said construction was put up only in the year 2015. Therefore, the respondents cannot assess tax from the year 2010-2011. While being so, the petitioner was served with yet another notice dated 10.01.2019 directing the petitioner to pay Rs.20,00,995/- towards tax.

3. On perusal of the counter affidavit, it is revealed that in compliance to the directions issued by this Court on 10.03.2017, the said appeal petition of the petitioner was considered and thereby the second respondent passed the impugned order rejecting the request of the petitioner, after affording an opportunity of the personal hearing to her. By way of representation, the petitioner submitted an appeal as against the final assessment order without depositing the amount. If the petitioner is aggrieved by the order passed by the appellate authority, she ought to have preferred an appeal before the Tax Appellate Tribunal with a conditional payment of 50% on the demand. However, neither the petitioner remitted 50% of the demand nor filed an appeal in the prescribed format under the Act. Therefore, the demand was rightly issued in accordance with law for non-payment of tax as assessed.

Hence, this Court finds no infirmity or illegality in the impugned orders passed by the respondents. Accordingly, the writ petition is dismissed. No Costs. WMP.No.2349 of 2019 is closed.

09.09.2024

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To

1.The Commissioner,
Corporation of Chennai,
Chennai.

2.The Revenue Officer,
Revenue Department,
Zone-13, Corporation of Chennai,
Adayar, Chennai – 20.

3.The Assistant Revenue Officer,
Corporation of Chennai,
Zonal Office – XIII,
Chennai – 20.

G.K.ILANTHIRAIYAN, J.

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