



WEB COPY



W.P.No.4867 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.09.2024

CORAM:

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.No.4867 of 2022

and WMP.No.4985 of 2022

M/s.Jayaprada Theatres
Represented by its Partner
Rajababu

... Petitioner

VS.

1. The Assistant Revenue Officer,
Corporation of Chennai,
Zone No.5, No.61,
Basin Bridge Road,
Chennai 600 021.
2. The Commissioner of Corporation,
Corporation of Chennai,
Ribbon Building, Chennai 600 003.

... Respondents

Prayer: Writ Petition is filed under article 226 of the Constitution of India, for issuance of a writ of Declaration declaring that the demand of property tax made in respect of Ward No.63, New Property ID No.05-063-041-000, Old Property ID No.06-083-0162-000, Door No.77 (38) Thiru Vi-Ka Salai (General Patters Road), Anna Salai, Chennai 600 002 for the property tax levied Rs.21,71,441/- up to second half of a 2021-2022 is illegal and ultra vires to the provisions of the Chennai City Municipal Corporation Act of 1919 and consequently directing the 2nd respondent to consider the representation of the petitioner dated 05.08.2021 thereby not to in any manner levy, impose, collect or demand property tax for the building situate at Ward No.63, New Property ID No.05-063-04130-000, Old Property ID No.06-083-0162-000, Door No.77 (38) Thiru-vika Salai (General Patters Road)/ Anna Salai, Chennai 600 002, without passing the assessment



For Petitioner : Mr.Siddarth Sivakumar
for Rahul Balaji
For Respondents : M/s.Aswini Devi.K
Standing Counsel.

ORDER

The petitioner herein has challenged the demand of property tax levied Rs.21,71,441/- upto 2021-2022 as illegal and ultra vires to the provisions of the Chennai City Municipal Corporation Act, 1919 and consequential direction to the second respondent to consider the representastion of the petitioner dated 05.08.2021 .

2. It is noticed that since after the writ petition was admitted and counter was filed in time. This Court, by an order dated 06.06.2023 observed that notice be issued by R1 to the petitioner and the representation dated 05.08.2021 may be decided notwithstanding pendency of the writ petition.

3. The learned counsel for the petitioner submits that the order has been passed during the pendency of the writ petition. He further



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submits that the first respondent is unable to get in touch with the petitioner after the order was communicated to the petitioner.

4. Having considered the submissions made by the learned counsel for both sides, I am of the view, nothing survives for further adjudication in this writ petition.

5. Considering the same, this writ petition stands closed with liberty to the petitioner to challenge the same under Section 100 of the Tamil nadu Urban Local Bodies Act, 1998 as in force, within a period of 30 days from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

02.09.2024

Index : Yes / No
Internet : Yes/ No
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C.SARAVANAN,J.

kkd

To

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