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W.P.No.4728 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.02.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.4953 of 2024

&

WMP Nos.5430, 5432, 5434, 5437 & 5438 of 2024

1. M/s.Indralok Hotel Pvt. Ltd.
Rep. By its Authorised Signatory,
No.216, Poonamalee High Road,
Kilpauk,
Chennai-600 010.

2. M/s.Pride Hotels Pvt. Ltd.
Rep. By its Authorised Signatory,
No.216 (869/B),
Periyar EVR Salai, EVR Salai,
Kilpauk, Chennai-600 010.

... Petitioners

VS

1. The Greater Chennai Corporation,
Rep. by its Commissioner,
Rippon Buildings,
Chennai-600 003.

2. The Additional Commissioner (R & F)
Greater Chennai Corporation,
Rippon Buildings,
Chennai-600 003.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorari and Mandamus calling for the



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records pertaining to the demand notice dated 17.02.2024 issued by the 3rd Respondent to the 1st Petitioner and the consequential sealing order issued by the 1st Respondent dated 22.02.2024 and affixed in the premises of the 2nd petitioner's hotel and quash the same and consequently direct the Respondents 1 to 3 to de-seal the 2nd Petitioner's hotel "Pride Hotel" in premises bearing Door No.216(869/B), Periyar EVR Salai, EVR Salai, Kilpauk, Chennai-600 010 within a time frame to be fixed by this Court.

For Petitioners : Mr.P.Wilson, Senior Counsel
for Richardson Wilson

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

ORDER

The petitioner assails a demand notice dated 17.02.2024 and a consequential notice dated 12.02.2024 which was affixed at the premises of the second petitioner. The half yearly property tax in respect of the Pride Hotel was fixed by the Taxation Appeals Tribunal in a sum of Rs.11,63,702/- with effect from the second half of 2006-07. The said order was carried in appeal by the Greater Chennai Corporation before the Principal Judge, City Civil Court, Chennai.



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2. By order dated 08.11.2023, the half yearly property tax was fixed in a sum of Rs.38,91,504/-. The impugned demand invoices were issued purportedly on the basis of the said order.

3. Learned senior counsel for the petitioner submits that the impugned demand notices are not in consonance with the Tamil Nadu Urban Local Bodies Act, 1998. With reference to notice dated 17.02.2024, he points out that the notice period was only three days. Even as regards notice dated 22.02.2024, he submits that it was not issued by the Commissioner and that Section 116A of the above mentioned enactment stipulates a minimum period of 15 days for the petitioner to show cause. He further submits that the restaurant operated by the petitioner has been placed under seal and that the petitioners are unable to operate the said restaurant.

4. Mr.P.Prithvi Chopda, learned standing counsel for the respondents, submits that the demand notices were issued by computing property tax dues in accordance with order dated

<https://www.mhc.tn.gov.in/judis> 08.11.2023 in M.T.A.No.19 of 2018. He further submits that the



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petitioners have 15 days' time to show cause against the notice dated 22.02.2024. He points out that such 15 day period would expire on 08.03.2024 and that no action would be taken until then. With regard to the sealing of the restaurant, learned counsel submits that the licence was not renewed. This contention is countered by learned senior counsel by placing on record the renewal of licence on 30.03.2023.

5. Since Section 116 A of the Tamil Nadu Urban Local Bodies Act, 1998 mandates that 15 days' time should be provided to the property tax assessee to respond to the notice before action is taken, there is no immediate threat to the petitioners. In light of the order dated 08.11.2023 in M.T.A.No.19 of 2018, the recourse available to the petitioners would be to challenge such order. The immediate concern is with regard to the restaurant. The renewal dated 30.03.2023 extends the licence up to 31.03.2024. Therefore, the licence to operate the restaurant is in force as on date.

6. In these circumstances, this writ petition is disposed of with

the following directions:



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(i) The respondents are directed to de-seal the restaurant forthwith.

(ii) It is open to the petitioners to challenge the order dated 08.11.2023 in accordance with law.

(iii) It is also open to the respondents to take action in accordance with law if licence conditions are infringed.

Consequently, connected miscellaneous petitions are closed. No costs.

27.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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and W.M.P.Nos.5438, 5434, 5337, 5430 & 5432 of 2024

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The matter is listed upon being mentioned. Learned counsel for the petitioner points out that there are two clerical or typographical errors in the order dated 27.02.2024. She points out that the third respondent's name has not been shown in the cause title. She also points out that the date mentioned in line 2 of paragraph 1 should read as 22.02.2024 instead of 12.02.2024. Both these submissions are liable to be accepted. Therefore, the Registry is directed to re-issue the order after carrying out the corrections indicated above.

06.03.2024

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