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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.5827 of 2024

&

WMP No.6465 of 2024

E.Nagoor Meeran

... Petitioner

VS

1. The Commissioner,
Greater Corporation of Chennai,
Ripon Building,
Chennai – 600 003.

2. Senior Revenue Officer,
Zone-V,
Greater Chennai Corporation,
No.15, Basin Bridge Road,
Royapuram,
Chennai 600 079.

3. Assistant Revenue Officer,
Zone-V,
Greater Chennai Corporation,
No.105, Basin Bridge Road,
Royapuram,
Chennai-600 079.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution



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of India to issue a writ of Certiorari, calling for the records pertaining to the 2nd respondent's impugned distraint notice dated 24.01.2024 issued in respect of the property bearing Old No.845, New No.42, Anna Salai, Chennai and quash the same.

For Petitioner : Mr.R. Ravichandran

For Respondents : Mr.P.Prithvi Chopda
Standing Counsel

ORDER

The petitioner challenges a distraint notice dated 24.01.2024 threatening the attachment and the sale of the petitioner's property unless the demand made therein is discharged.

2. The petitioner is the occupier/tenant of a property at Old No.845, New No.42, Anna Salai, Chennai 600 002. He submits that upon receipt of a demand notice dated 13.06.2018, he paid an aggregate sum of Rs.12,00,000/-. However, such sum was adjusted against the property tax dues from 1st half of 1993-1994 onwards. In spite of paying the sum of Rs.12,00,000/-, which was sufficient to



clear all property tax dues from the date of occupation by the petitioner, it is submitted that the impugned distraint order was issued.

3. Learned counsel for the petitioner points out that the petitioner's property was placed under lock and seal on 01.03.2024 and that the petitioner was constrained to pay a sum of Rs.3,00,000/- on 05.03.2024. He also submits that a further sum of Rs.8.5 lakhs was paid by way of postdated cheques and that the premises was de-sealed only thereafter.

4. Mr.P.Prithvi Chopda, learned standing counsel, points out that the total arrears in respect of property tax was R.30,68,560/-. Even after giving credit to the sum of Rs.12,00,000/-, he points out that Rs.18,68,560/- is payable. He also submits that the petitioner did not submit a representation pursuant to order dated 22.09.2023 in the batch of writ petitions where the lead case was *M/s.Hotel Chandra Towers Limited v. the State of Tamil Nadu and others*.



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5. The documents on record indicate that the petitioner paid a sum of Rs.12,00,000/-, which is given credit to in the petitioner's DCB. Learned counsel has pointed out that Rs.3,00,000/- was paid by way of demand draft on 05.03.2024 and that postdated cheques were issued for an additional sum of Rs.8.5 lakhs.

6. The earlier order of this Court provided for the submission of a representation by the petitioners therein and the consideration and disposal thereof. By taking into account the amounts paid by the petitioner till date, including the amount for which post-dated cheques were issued, the respondents are directed not to take any coercive action against the petitioner until the petitioner's representation is considered and disposed of.

7. The petitioner is permitted to submit a representation to the third respondent within 15 days from today. Upon receipt thereof,



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the third respondent is directed to provide a reasonable opportunity to the petitioner and thereafter dispose of such representation within ninety days from the date of receipt thereof. As indicated earlier, until such time, no coercive action shall be taken against the petitioner subject to the condition that the petitioner ensures that the sum of Rs.8.5 lakhs for which postdated cheques were issued is realized.

8. W.P.No.5827 of 2024 is disposed of the above terms. Consequently, connected miscellaneous petition is closed. No costs.

14.03.2024

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

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To

1. The Commissioner,
Greater Corporation of Chennai,
Ripon Building,
Chennai – 600 003.

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2. Senior Revenue Officer,
Zone-V,
Greater Chennai Corporation,
No.15, Basin Bridge Road,
Royapuram,
Chennai 600 079.

3. Assistant Revenue Officer,
Zone-V,
Greater Chennai Corporation,
No.105, Basin Bridge Road,
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SENTHILKUMAR RAMAMOORTHY J.

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