IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **18.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.6791 & 6795 of 2024
and W.M.P.Nos.7566, 7567, 7570 & 7567 of 2024

Mohamed Firoze Cassim,
No.376 (636), Anna Salai,
Thousand Lights,
Chennai 600 006. ... Petitioner in W.P.6791 of 2024

Mohamed Firoze Cassim,
No.6, Aziz Mult Street,
Thousand Lights,
Chennai 600 006. ... Petitioner in W.P.6795 of 2024

-vs-

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

2.The Managing Director
CMWSSB,
No.1, Pumping Station Road,
Chinthadripet,
Chennai 600 002. ... Respondents in both WP's

PRAYER in W.P.No.6791 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent pertaining to the impugned assessment notice No.1 dated 08.06.2022 fixing the half yearly tax at Rs.1,88,900/- and quash the same and remitting this matter back to the 1st respondent for re-doing the assessment of Property Tax for petitioner's building considering the basic rate of tax fixed during 1998-1999 instead of tax fixed during the year II/2017-18.

PRAYER in W.P.No.6795 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent pertaining to the impugned assessment notice No.1 dated 08.06.2022 fixing the half yearly tax at Rs.46,515/- and quash the same and remitting this matter back to the 1st respondent for re-doing the assessment of Property Tax for petitioner's building considering the basic rate of tax fixed during 1998-1999 instead of tax fixed during the year II/2017-18.

For Petitioner in both WP's : Mr.N.P.Jayakumar

For Respondent 1 in both WP's : Mr.P.Prithvi Chopda, SC Corp.

For Respondent 2 in both WP's : Mrs.V.Vijayalakshmi, SC CMWSSB

****

COMMON ORDER

By these two writ petitions, demand notices pertaining to two separate properties are under challenge. The petitioner asserts that property tax was assessed in respect of these properties in 2018. While undertaking general revision, it is submitted that the assessment was revised by reckoning the assessment carried out in 2018 and applying the increase factor thereto. As regards all other buildings, it is stated that the revision was made on the basis of rental value prevailing in 1998-1999.

2. Learned counsel for the petitioner pointed out that the petitioner had remitted more than 50% of the amounts demanded under each impugned demand notice. In support of this contention, he invited my attention to the relevant receipts. He also submits that the petitioner had submitted representations with regard to the manner of revision and that such representations did not elicit a response.

3. Mr.P.Prithvi Chopda, learned standing counsel, accepts notice for the first respondent and Mrs.V.Vijayalakshmi, learned standing counsel, accepts notice for the second respondent. Mr.P.Prithvi Chopda submits that the Corporation is entitled to effect a general revision even in cases where property tax was determined subsequent to 1998-1999. He submits that the petitioner's representations would be considered and disposed of within a reasonable time frame.

4. The petitioner has placed on record receipts relating to payment of property tax upon receipt of the impugned demand notices. As regards both the relevant properties, the payments made by the petitioner are in excess of 50% of the respective impugned demand. The petitioner's representations are on record, but it is unclear as to whether the Chennai Corporation has received such representations.

5. In these circumstances, these writ petitions are disposed of by permitting the petitioner to carry a fresh representation to the first respondent and the jurisdictional Assistant Revenue Officer within ***two weeks*** from the date of receipt of a copy of this order. Upon receipt thereof, the Assistant Revenue Officer concerned is directed to consider the representations and dispose of the same within a period of ***four weeks*** from the date of receipt thereof after providing a reasonable opportunity to the petitioner. In view of the payment of

more than 50% of the amounts demanded under the demand notices, the Corporation of Chennai is restrained from initiating any coercive measures against the petitioner until the petitioner's representations are disposed of.

6. W.P.Nos.6791 and 6795 of 2024 are disposed of on the above terms. No costs. Consequently, W.M.P.Nos.7566, 7567, 7570 and 7567 of 2024 are closed.

18.03.2024

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

To

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

2.The Managing Director
CMWSSB,
No.1, Pumping Station Road,
Chinthadripet,

Chennai 600 002.

SENTHILKUMAR RAMAMOORTHY,J

rna

W.P.Nos.6791 & 6795 of 2024
and W.M.P.Nos.7566, 7567, 7570 & 7567 of 2024

18.03.2024