IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **21.03.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.7287 of 2024
and W.M.P.Nos.8151 & 8152 of 2023

M.Prabagaran ... Petitioner

-vs-

1.Assistant Revenue Officer, Zone-VII
Greater Chennai Corporation,
MTH Road, Ambattur,
Chennai 600 053.

2.The Commissioner,
Greater Chennai Corporation,
Kannappar Thidal,
Periyamet, Chennai 600 003. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus to call for the records of the Impugned Form 4 – Form of Notice of Demand dated 24/1/2024, issued by the 2nd Respondent and quash the same and further direct the Respondent to correct the online records thereby reflecting the pre-revised rate of property tax.

For Petitioner : Mr.B.Deepak Narayanan

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

ORDER

A demand notice dated 24.01.2024 is assailed both on the ground that it was not preceded by an assessment and on the ground that the decree of the civil court in O.S.No.308 of 2008 was disregarded.

2. The petitioner states that he is the owner of the property at 16/3, MTH Road, Padi, Chennai-600 050 and that such property was assessed to property tax. The petitioner further submits that the property tax for the said property was unilaterally increased from Rs.90/- per half year to Rs.9,120/- per half year on 13.06.2008. Such revision was the subject of O.S.No.308 of 2008 before the District Munsif Court at Ambattur. The petitioner states that a decree was issued in favour of the petitioner by declaring the enhancement as null and void. The respondents filed an appeal against the decree, but the appeal is yet to be numbered on account of delay. In these circumstances, since the respondents once again unilaterally revised the property tax and

issued the demand, the present writ petition was filed.

3. Learned counsel for the petitioner referred to the decree in O.S.No.308 of 2008. He points out that the present revision was made by using the half yearly property tax of Rs.9,120/- as the pre-revised rate although that rate was declared null and void.

4. Mr.Prithvi Chopda, learned standing counsel for Chennai Corporation, accepts notice for the respondents. He submits that the half yearly property tax of Rs.90/- was fixed when the petitioner's property was within the jurisdiction of the erstwhile Ambattur Municipality. Upon re-fixation of the limits of the Greater Chennai Corporation, he submits that the property now falls within the jurisdiction of the Greater Chennai Corporation. He further submits that property tax is liable to be revised in accordance with the general revision, which was upheld by this Court earlier.

5. The impugned demand has been made without being preceded by

an assessment in accordance with law. Therefore, the demand is unsustainable. Consequently, the impugned demand notice is quashed by directing the respondents to undertake fresh assessment in accordance with law and make any demand on such basis. Such assessment shall be undertaken and completed within a period of two months from the date of receipt of a copy of this order.

6. W.P.No.7287 of 2024 is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

21.03.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY J.

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