IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **09.01.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

Writ Petition No.9622 of 2023
and W.M.P.Nos.9676 & 9678 of 2023

P.A.Nagavalli ... Petitioner

-vs-

1.The Commissioner,
Greater Chennai Corporation,
Rippon Building,
Chennai-600 003.

2.The Zonal Officer,
Office of the Zonal Officer,
Zone XIII, Ward No.174,
Adayar, Chennai-600 020. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus calling for the records connected with the proceedings of the 2nd respondent's letter No.Ma.A.13.Va.thu.Na.Ka.No.R1/00405/2023 dated 09.03.2023 and to quash the same and consequentially direct the respondents to recalculate the property tax prospectively according to the property tax computation without violating Article 14 of the Constitution of India.

For Petitioner : Mr.A.Selvaraj

For Respondents : Ms.K.Aswini Devi, Standing Counsel

ORDER

The petitioner assails a communication dated 09.03.2023 by which the petitioner was informed that the half yearly property tax was raised from Rs.4,470/- to Rs.10,318/- with effect from first half of 2022 - 2023.

2. The petitioner asserts that she has resided in the property described in the cause title of the petition for more than 30 years. The petitioner further states that property tax was demanded at Rs.4,470/- for the period commencing from the first half of 2021 although the petitioner had paid property tax up to the first half of 2021 - 2022 on 15.07.2021. The petitioner further states that property tax payable by her has been increased from Rs.71/- to Rs.10,318/- under the impugned communication. The present writ petition was filed in the said facts and circumstances.

3. Learned counsel for the petitioner referred to the impugned communication and contended that the increase in property tax is exorbitant. He also points out that property tax was determined at a much lower amount per half year in respect of various other residents on the same or adjoining streets. In support of this contention, he relies upon documents at pages 27 to 83 of the typed set of papers. Consequently, it is contended that the fixation of property tax per half year at Rs.10,318/- is discriminatory.

4. In response to these contentions, learned standing counsel for the respondents submits that property tax was being paid by the petitioner at the nominal rate of Rs.71/- per half year until the second half of 2019 - 2020. Upon proper measurement of the area of the petitioner's property, it is stated that the property tax per half year was fixed at Rs.4,470/- from the first half of 2020-2021. According to the respondents, such fixation was not based on an increase in the property tax rates. Thereafter, based on a circular issued by the Government, the property tax rates were increased. Learned counsel submits that the said circular was challenged in proceedings before this Court and that such challenge was rejected. The matter is said to be pending

before the Division Bench. Learned counsel further submits that the present writ petition is liable to be dismissed because the petitioner has assailed a communication with regard to property tax and not the assessment order. Learned counsel points out that an appellate remedy is available against the assessment order.

5. The petitioner has placed on record a receipt dated 15.07.2021, which indicates that property tax was paid by the petitioner up to the first half of 2021 - 2022 at Rs.71/- per half year. The DCB relating to the petitioner reveals, however, that property tax was payable at Rs.4,470/- from the first half of 2021 to the second half of 2021 - 2022. The fixation of property tax per half year at Rs.4,470/- is not the subject matter of challenge in this writ petition. Therefore, no opinion is being expressed with regard to the fixation of the property tax for the said period at Rs.4,470/-.

6. The subject matter of the challenge in the writ petition is the increase of property tax from Rs.4,470/- to Rs.10,318/- with effect from the first half of 2022 - 2023. As regards this increase, learned counsel for the

respondents submitted that the revision was in accordance with the circular issued in this regard, and that the validity of the circular was upheld by this Court. Learned counsel for the petitioner is unable to point out as to how the sum of Rs.10,170/- per half year was not arrived at in accordance with the said circular. Instead, reliance is placed on the half yearly property tax of the other residents on the same street or on an adjoining street. The petitioner cannot succeed in assailing the property tax fixation merely by referring to the amount fixed in respect of other residents because the fixation of property tax would obviously depend upon the nature and extent of the relevant property.

7. Instead of challenging the assessment by the respondents, the petitioner has chosen to challenge a communication by which the revised half yearly property tax was communicated to the petitioner. Both on account of the fact that the petitioner was unable to establish that the computation or determination is not in accordance with the circular enhancing property tax and because the assessment order has not been assailed, this writ petition is not sustainable.

8. Consequently, W.P.No.9622 of 2023 is dismissed by leaving it open to the petitioner to file an appeal in respect of the assessment. There will be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

09.01.2024

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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