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W.P.No.9245 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.04.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

**W.P.No.9245 of 2024**  
**and W.M.P.No.10278 of 2024**

G.Krishnaveni alias D.S.Kumari

... Petitioner

-VS-

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

2.The Revenue Officer,  
Greater Chennai Corporation,  
Ripon Buildings,  
Chennai 600 003.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, directing the respondents herein to remove the seal put up on the gate of the premises bearing Door No.28/12, Erulappan Street, Sowcarpet, Chennai 600 079 on payment of a sum of Rs.2,55,320/- the tax arrears due as per the orders passed by the Taxation Appeals Tribunal dated



W.P.No.9245 of 2024

04.04.2013 in T.A.T.No.111 of 2010.

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For Petitioner : Mr.S.Sadashram

For Respondents : Mr.P.Prithvi Chopda, SC (Corpn.)

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### ORDER

The petitioner seeks a direction for desealing premises bearing Door No.28/12, Erulappan Street, Sowcarpet, Chennai 600 079 on payment of a sum of Rs.2,55,320/-.

2. In relation to the fixation of property tax at Rs.22,165/- per half year, the petitioner filed an appeal before the Taxation Appeals Tribunal in T.A.T.No.111 of 2010. By order dated 04.04.2013, the Tribunal revised the property tax downwards to Rs.16,872/- per half year and further directed the petitioner herein to pay arrears from the second half of 2009-10. By placing on record the computation of



W.P.No.9245 of 2024

property tax, as per the above mentioned order of the Tribunal, the petitioner asserts that the total amount payable was Rs.4,21,800/- up to the second half of 2021-22. After taking into consideration the revised property tax of Rs.39,730/- from the first half of 2022-23, it is stated that the total amount due was Rs.5,80,720/-. After giving credit to amounts paid by the petitioner, it is stated that the amount due as on date is Rs.2,55,320/-.

3. Learned counsel for the petitioner referred both to the order of the Tribunal and to the above mentioned computation and submitted that the petitioner is willing to remit the sum of Rs.2,55,320/- within *one week* from the date of receipt of a copy of this order.

4. Mr.P.Prithvi Chopda, learned standing counsel, accepts notice for the respondents. He submits that the annual value of the property was fixed at Rs.3,20,395/- and that half yearly property tax



W.P.No.9245 of 2024

of Rs.39,730/- was fixed on such basis with effect from the second half of 1997-98. He further submits the communication from the petitioner dated 05.03.2024 would be considered and disposed of within a reasonable period.

5. As regards the period up to the date of decision of the Taxation Appeals Tribunal, it appears that the Tribunal fixed the half yearly property tax at Rs.16,872/-. As regards periods subsequent to the date of order, it is unclear as to when the Chennai Corporation re-fixed property tax. As per the computation of the petitioner, a sum of Rs.2,55,320/- is said to be payable as on date. This computation, no doubt, is required to be verified by the Chennai Corporation and this may be done while considering and disposing of the petitioner's communication dated 05.03.2024.

6. Meanwhile, subject to payment of a sum of Rs.2,55,320/-



W.P.No.9245 of 2024

within a period of *one week*, as agreed to by the petitioner, the respondents shall desal the premises.

7. Accordingly, W.P.No.9245 of 2024 is disposed of by directing the petitioner to pay the sum of Rs.2,55,320/- within *one week* from the date of receipt of a copy of this order. Within *twenty four hours* from the realization of the said sum, the Chennai Corporation is directed to desal the petitioner's premises. The respondents are also directed to consider legal notice dated 05.03.2024 as a representation from the petitioner and pass orders thereon, after providing a reasonable opportunity to the petitioner, within *three months* from the date of receipt of a copy of this order. No costs. Consequently, W.M.P.No.10278 of 2024 is closed.

**08.04.2024**

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No



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W.P.No.9245 of 2024

**SENTHILKUMAR RAMAMOORTHY,J**

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**To**

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Ripon Buildings,  
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