



C.R.P.No.4422 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.10.2024

CORAM :

THE HONOURABLE MR. JUSTICE A.D.JAGADISH CHANDIRA

C.R.P.No.4422 of 2024
and C.M.P.No.24587 of 2024

M/s.Kurios Finvest LLP,
(Formerly known as Martech Peripherals Pvt. Ltd.,
and thereafter known as Martech Peripherals LLP)
Represented its Designated Partner,
Renuka Kumar
No.7 College Lane,
Chennai - 600 006.

... Petitioner

Vs

1. The Greater Chennai Corporation,
Represented by its Commissioner,
Chennai – 600 003.
2. The Assistant Revenue Officer,
Zone 7, Greater Chennai Corporation.

... Respondents

PRAYER : Civil Revision Petition filed under Article 227 of the Constitution of India, pleased to set aside the impugned judgment and decree dated 17.04.2024 passed in M.T.A.No.6 of 2022 by the learned Principal Judge, City Civil Court, Chennai, confirming the order dated 10.06.2022 passed by the Taxation Appeal Tribunal in T.A.T.No.17 of 2021 thereby, confirming the Final Assessment Order dated 20.10.2010 passed by the respondent.



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For Petitioner : Mr.Richardson Wilson

For Respondents : Mr.E.C.Ramesh, Standing Counsel
For Greater Chennai Corporation

ORDER

When the matter was taken up for hearing today, learned counsel appearing for the petitioner submitted that subsequent to the passing of the judgment and decree dated 17.04.2024 in M.T.A.No.6 of 2022, the petitioner has given a representation to the respondents and based on the representation, the respondents have also revised the tax imposed on the petitioner for the period from 2008 to 2018 and the petitioner has also agreed to pay the revised tax as assessed by the respondents. He has also filed a memo before this Court to that effect.

2. Learned Standing Counsel appearing for the respondents submitted that consequent to the order passed in T.A.T.No.17 of 2021 dated 20.10.2010, the petitioner has given a representation showing that the building was completed only in the year 2018 and the representation has been considered and the revised assessment has also been issued to the petitioner.



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3. Heard both sides and perused the materials available on record including

the Memo dated 30.10.2024 filed by the petitioner.

4. Recording the submission made by the learned counsel appearing for both the petitioner and the respondents, this Court finds that nothing survives for further adjudication in this revision petition. Accordingly, this Civil Revision Petition stands dismissed as infructuous. The Memo dated 30.10.2024 filed by the petitioner shall form part of the Court records. Consequently, the connected Civil Miscellaneous Petition is also closed. No costs.

30.10.2024

Index : Yes / No

Neutral Citation : Yes / No

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To

1. The Principal Judge, City Civil Court, Chennai.
2. The Chairman, Taxation Appeals Tribunal,
Greater Chennai Corporation.
3. The Commissioner, Greater Chennai Corporation,
Chennai – 600 003.
4. The Assistant Revenue Officer,
Zone 7, Greater Chennai Corporation.



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A.D.JAGADISH CHANDIRA, J.

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30.10.2024