IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30445 of 2024
and
WMP.No.33094 of 2024

M/s.Kishore Gokaldas-HUF
Represented by its Kartha Mr.Kishorkumar Gokaldas
Marble Arch, Ground Floor,
#5 Bishop Wallers Avenue (E),
Mylapore, Chennai- 600 004. ... Petitioner

..Vs..

1. The Chairman
   The Taxation Appeals Tribunal, Chennai
   Greater Chennai Corporation,
   Ripon Building Campus, Chennai- 600 003.

2. The Commissioner
   Greater Chennnai Corporation
   Ripon Building,
   No.1131, EVR Periyar Salai,
   Park Town, Chennai- 600 003.

3. The Regional Deputy Commissioner,
   Greater Chennai Corporation (Revenue Dept),
   Kasturba Nagar, No.31, Thiruvengadam Street,
   Bakthavatsalam Nagar,
   Adyar, Chennai 600 020. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the 2nd and 3rd

Respondents to consider the Petitioner's representation dated 21.01.2023 sent to 3rd Respondent and inspect the property of the Petitioner bearing Assessment No.14-184-06698-000 situated at D.No.232/1, F.No.7 A-2, MCR Nedunchalai, Kandanchavadi, Perungudi, Chennai- 600 096 and modify the online records as per Notice No.6: New Assessment dated 22.07.2016, bearing Notice No.6/16-17/52029 issued to the Petitioner.

For Petitioner : Mr.B.Deepak Narayanan

For Respondents : Mr.E.C.Ramesh
Standing Counsel

O R D E R

This Writ Petition has been filed seeking a direction to the Respondents 2nd and 3rd Respondents to consider the Petitioner's representation dated 21.01.2023 sent to 3rd Respondent and inspect the property of the Petitioner bearing Assessment No.14-184-06698-000 situated at D.No.232/1, F.No.7 A-2, MCR Nedunchalai, Kandanchavadi, Perungudi, Chennai- 600 096 and modify the online records as per Notice No.6: New Assessment dated 22.07.2016, bearing Notice No.6/16-17/52029 issued to the Petitioner.

2. Mr.E.C.Ramesh, learned Standing Counsel takes notice on behalf of the respondents.

3. By consent of the parties, the writ petition is taken up for disposal at the admission stage itself.

4. The case of the Petitioner is that the Petitioner is the absolute owner of the Property situated at D.No.232/1, F No. 7 A-2, MGR Nedunchalai, Kandanchavadi, Perungudi, Chennai (hereinafter referred as the "7A-2 Property), being assessed for Property Tax, measuring an extent of 11,174 sq.ft. in the 7th floor which is used for commercial purposes and the Property tax was levied at Rs.33,900/- per half year vide new assessment dated 22.07.2016 and the Petitioner was also paying the said amount regularly. While so, the Petitioner in his individual capacity purchased a portion of the building in the 7th Floor bearing No.7B measuring an extent of 14,380 sq.ft. in the 7th Floor (hereinafter referred to as "7B Property"), which was assesseed for property tax vide new assessment dated 19.03.2022, for a sum of Rs.36,610/- per half year from II/19-20. He further submitted that while the assessment of Property Tax for 7A-2 and 7B property stands in Body Corporate and individual capacity respectively, the ARO had unwarrantedly combined the said two assessments in the year 2021, thereby mentioning the total measurement in the 7th Floor as 25766 sq.ft and stipulated the Property Tax payable at Rs.1,28,207/- per half year and since separate Property Tax was also collected for 7B Property which amounts to double taxation. In this

regard, the Petitioner submitted a representation to the 3rd Respondent on 21.01.2023. Since,no action has been taken till date, the Petitioner has come forward with this Writ Petition seeking for the aforesaid relief.

5. At this juncture, the learned counsel for the Petitioner submitted that it would suffice if the 3rd Respondent is directed to consider and pass orders on the representation of the Petitioner dated 21.01.2023.

6. The learned Standing Counsel appearing for the Respondents has submitted that the 3rd Respondent may be directed to dispose of the representation of the Petitioner dated 21.01.2023 on merits and in accordance with law, within a stipulated period.

7. Heard both sides. Perused the records.

8. In view of the limited scope of relief sought by the Petitioner, without going into the merits of the case, this Court directs the Petitioner to consider and pass orders on the representation of the Petitioner dated 21.01.2023, on merits and in accordance with law, after affording an opportunity of personal hearing to the Petitioner as well as to the parties

concerned, within a period of four weeks from the date of receipt of a copy of this order.

9. Accordingly, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

17.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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KRISHNAN RAMASAMY.J.,

arr

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