IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33400 of 2024
and
W.M.P. Nos.36190, 36192 and 36194 of 2024

M.Sivalingam
Rani Meyammai Towers,
Block 3, Flat 3-H,
MRC Nagar, R.A.Puram, Chennai-600 028. ... Petitioner

Vs.

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

2.The Assistant Revenue Officer,
Zone No.5, Greater Chennai Corporation,
Basin Bridge Road, Chennai-600 001. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 1st Respondent pertaining to the impugned assessment Notice No.1 dated 15.06.2022 fixing the half-yearly tax at Rs.7,510/- and quash the same remitting this matter back to the 2nd Respondent for re-doing the assessment of Property Tax for petitioner's building considering the age and maintenance concessions with particulars of assessment and its working sheet with effect from 1/2022-23.

For Petitioner : Mr.N.P.Jayakumar

For Respondents : Mr.S.Gopinathan
Standing Counsel

ORDER

The present writ petition is filed challenging the impugned assessment notice dated 15.06.2022 whereby the half yearly tax was enhanced from Rs.3162 to Rs.7510.

2. It was submitted by the learned counsel for the petitioner that the above revision notice was not served on the petitioner in the manner contemplated and thus the petitioner was unable to respond. The petitioner would submit that they had remitted half-yearly tax and they are ready and willing to pay 50% of the difference between Rs.7510 and Rs.3162.

3. The learned counsel for the petitioner would seek liberty of this Court to submit a representation before the 2nd Respondent and requests that the same may be considered and orders passed in accordance with law.

4. The learned counsel for the Respondents would submit that if any representation is made, the same would be considered in accordance with law after affording the petitioner an opportunity of hearing.

5. Recording the statement of the learned counsel for the petitioner that half-yearly tax of Rs.3,162/- has already been remitted, the petitioner shall remit 50% of difference between Rs.7510 and Rs.3162 within a period of 2 weeks.

6. In view thereof, the writ petition is disposed of with liberty to the petitioner to submit a representation within a period of 2 weeks from the date of receipt of a copy of this order, on receipt of the same the Respondents shall consider and pass orders in accordance with law within a period of 4 weeks thereafter. It is submitted by the learned counsel for the petitioner that the property has been sealed. On complying with the above condition viz., payment of 50% of the difference of amount between Rs.7510 and Rs.3162, the property shall be de-sealed. No costs. Consequently, connected miscellaneous petitions are closed.

19.11.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:
1.The Commissioner,
Greater Chennai Corporation,
Ripon Building, Chennai-600 003.

2.The Assistant Revenue Officer,
Zone No.5, Greater Chennai Corporation,
Basin Bridge Road, Chennai-600 001.

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