IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.2158 of 2025
and
W.M.P.No.2511 of 2025

Mr.Jones .. Petitioner

Vs.

The Commissioner,
Greater Chennai Corporation,
Ripon Building,
No.16, AVR Periyar Salai,
Chennai 600 003. .. Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the respondent relating to enhancement of Property Tax vide a Revision Notice No.7 dated 06.07.2024 enhancing the Property Tax to Rs.1,52,810/- for each half year in respect of the property belonging to the petitioner under Assessment Bill No.14-169-03157-000 and subsequent increase of property tax to Rs.1,61,975/- for each year and consequently quash the impugned demand of the respondent under Revision Notice No.7 dated 06.07.2024 for property tax and subsequent increase of property tax and all charges, penalties and fines.

For Petitioner : Mr.R.Mukundan
for Mr.Menon

For Respondents : Mr.TNC Kaushik
Additional Government Pleader

ORDER

The present writ petition is filed praying for a writ of certiorari challenging the Revision Notice No.7 dated 06.07.2024 whereby the property tax was enhanced to Rs.1,52,810/- for each half year in respect of the property belonging to the petitioner under Assessment Bill No. No.14-169-03157-000.

2. It is submitted by the learned counsel for the petitioner that originally the half yearly tax was fixed at Rs.15,485/-, which was enhanced to Rs.30,045/-. As a matter of fact the petitioner was discharging the property tax since the 1st half of 2022-23 at Rs.30,045/-. Thereafter, there has been a subsequent enhancement to Rs.1,52,810/-.

3. It is submitted by the learned counsel for the petitioner that the property has ground plus 2 floors. It is submitted that the 2nd floor is

residential, however, vide the impugned proceedings property tax has been calculated treating the 2nd floor also as non residential without putting the petitioner on notice. It is submitted by the learned counsel for the petitioner that they have submitted a representation dated 21.08.2024 putting forth their objections.

4. On this being pointed out, the learned counsel for the respondent would submit that the petitioner's representation dated 21.08.2024 would be considered and orders would be passed.

5. In view thereof, there shall be a direction to the respondent to consider the petitioner's representation dated 21.08.2024, on its own merits and pass appropriate orders in accordance with law, after affording reasonable opportunity of hearing to the petitioner and any other interested persons/stake holders, within a period of six (6) weeks from the date of receipt of a copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation, it is open to the concerned respondent to consider the representation on its own merits and in accordance with law.

6. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

24.01.2025

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
spp

To:

The Commissioner,
Greater Chennai Corporation,
Ripon Building,
No.16, AVR Periyar Salai,
Chennai 600 003.

MOHAMMED SHAFFIQ, J.

spp

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