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W.P.No.17660 of 2023
and
W.M.P.No.16753 and 16757 of 2023

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Krishnan Ramasamy,J.,

Mr.B.Nedunzhelian, the learned counsel appearing for the petitioner would submit that the petitioner is the owner of the property bearing No.558, CTH Road, Pattabiram, Avadi, Thiruvallur District. The tax payable to the said property right from the date of purchase is Rs.146 for 2006-2007 and subsequently, the same has been increased to Rs.365 for the period from 2015-16 and the petitioner has been regularly paying the above tax without fail. However, the respondent, Corporation of Avadi, issued an online demand notice on 10.05.2022 increasing the tax from Rs.365/- to Rs.3,403/- half yearly (i.e. Rs.6806 per year) for the period from 2017-18 to 2020-21.

2. The learned counsel for the petitioner would contend that before revising the property tax, prerequisite condition is that the



W.P.No.17660 of 2023

and

W.M.P.No.16753 and 16757 of 2023

WEB COPY

building in question should be inspected, to such inspection, provisional assessment, mentioning annual value of the building and proposed increase in property tax should have been informed to the petitioner/assessee and after giving him an opportunity to raise objection and after considering the objection, final order of revision of assessment of property tax should have been made. In the instant cases the respondent-Corporation has not inspected the petitioner's property before and without any order of assessment and giving opportunity to the petitioner, all of a sudden, by means of the impugned online notice dated 10.05.2022, enhanced the property tax at 10 times i.e. from Rs.365 to Rs.6806/ and despite the petitioner filed objections to such enhancement on 30.08.2022 and 05.11.2022, the respondent has not bothered to consider the same rather issued a detailed demand notice dated 15.09.2022 for a sum of Rs.47,642/- for the period from 2017-18 to 2021-22 and Rs.13612 per year for 2022-23. Hence, the learned counsel prayed for an order of interim stay, pending disposal of this Writ Petition.



W.P.No.17660 of 2023
and
W.M.P.No.16753 and 16757 of 2023

WEB COPY

3. In the light of the above submission, there shall be an order of interim stay.

Post the matter on 21.12.2023 for filing counter affidavit.

08.11.2023

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WEB COPY



W.P.No.17660 of 2023
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