

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.09.2007

CORAM:

THE HONOURABLE MR.JUSTICE A. KULASEKARAN

WP.No.31488/2007

MP.No.1/2007

R.Joharilal Jain Petitioner

Vs

1.The Commissioner, Corporation of Chennai, Chennai-3

2.The Revenue Officer, Corporation of Chennai

Zone 8, Ward No.121, Chennai-3 Respondents

Prayer:- This Writ Petition is filed under Art.226 of the Constitution of India to issue a Writ of Certiorari to call for the records in demand notice No.016744 dated Nil on the file of the 2nd Respondent and quash the same, as illegal.

For Petitioner : Mr.A.Thiayarajan

For Respondents : Mr.T.Mathi

ORDER

1.By consent of the learned counsel on either side, this Writ Petition is taken up for final disposal. Mr.T.Mathi the learned standing counsel takes notice for the Respondent. Heard both sides.

2.The learned counsel for the Petitioner has submitted that the Respondents issued a pre-revision notice dated 11.6.2007, to which, the Petitioner also sent his reply dated 1.8.2007 which is not disposed of and while things are such, the Respondents has issued the impugned communication, calling upon the Petitioner to pay a sum of Rs.3,91,951/-, as if the Petitioner is liable to pay the tax arrears from 1/2004-05, which is also factually

A.KULASEKARAN, J.

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incorrect and prayed for quashing of the same.

3.On the above said contentions, this court heard the learned standing counsel for the Respondents.

4.Considering the fact that without disposing of Petitioner's representation dated 1.8.2007, the impugned communication has been passed, the same is not maintainable in law and hence, the impugned communication is quashed and the Respondents are directed to dispose of the said representation dated 1.8.2007, after giving opportunity to the Petitioner, on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order. It is needless to mention that after disposal of the said representation of the Petitioner, it is open to the Respondents to proceed further, in accordance with law.

5.With the above directions, this Writ Petition is disposed of, at the admission stage itself. No costs. Consequently, the connected MP is closed.

28.09.2007

Index:Yes/No

Web:Yes/No

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To:

- 1.The Commissioner, Corporation of Chennai,Chennai-3
 - 2.The Revenue Officer, Corporation of Chennai
- Zone 8, Ward No.121, Chennai-3

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