W.P.No.3265 of 2020

N.KIRUBAKARAN, J.
and
P.VELMURUGAN, J.

(Order of the Court was made by N.Kirubakaran, J)

Mr.K.Makesh, learned Special Government Pleader takes notice on behalf of respondents 1 and 4; Mrs.Karthikaa Ashok, learned standing counsel takes notice on behalf of respondents 2 and 3.

2.This Public Interest Litigation has been filed to direct the respondents to formulate and notify transparent and uniform rules, procedures and applicable rates for determining property taxes by the Assessment authorities in respect of all categories of buildings throughout Greater Chennai Corporation areas.

3.Eventhough this Court expressed its opinion that the petitioner is trying to stall the collection of property tax, the learned counsel appearing on behalf of the petitioner makes it clear that he does not want to stall the collection of money. He wants a fair levying and collection of property tax as there are many malpractices by the officials in the levy of property tax and collection.

4.It is a known fact that last revision of property tax in Chennai was only during 1998. Though, every five years, the property tax has to be revised, the successive Governments deliberately omitted to revise the property tax for their political interest. They are afraid that due to revision of property tax, their electoral fortunes will be affected. The past and present Governments are not exceptions. As per the statute, if the revision of property tax should have been done during 1998, the subsequent revisions could have been during 2003, 2008, 2013 & 2018. The five revisions could have augmented the income of the Chennai Corporation.

5.This Court by order dated 17.07.2018 in W.P.No.2730 of 2018 incidentally directed the respondent/Government as well as the Corporation to revise the property tax, rejecting the claim of the Corporation that there is no elected body to take a decision with regard to the revision of property and electoral body only could take up the issue of revision as per Section 9 of the Chennai City Municipal Corporation Act, 1919. This Court pointed out that in the absence of electoral body the Commissioners as Special Officer has got all the powers of elected council to revise the property tax and directed to revise the property tax. Accordingly, as per the direction issued by this Court on 17.07.2018, G.O.Ms.No.73, Municipal Administration and Water Supply (MA.IV) Department, dated 19.07.2018 has been passed, revising the proper tax in the following manner:

S.No.	Description	Proposed revision of property tax
1.	Residential buildings	Not more than 50%
2.	Rented residential buildings	Not more than 100%
3.	Non residential buildings	Not more than 100%

Eventhough the property tax has been revised subsequently due to the local body election, the revision of property tax has been suspended and constituted a 3 member committee to look into the issues relating to revision of property.

6.The local body as well as Government should have enough funds for the purpose of providing all the amenities to the citizens. In the absence of sufficient funds, the Corporation is unable to pay the compensation for loss of properties caused due to 2015 deluge. There is a shortage of staff also, since the Corporation is not in a position to pay for their salary and therefore, recruitment could not be made. The revision which has been made after 20 years at the instance of this Court is also suspended. The sufferer is only the common man. Hence, steps should be taken by the committee to give the recommendations at the earliest.

7.It is being said that the Corporation officials are not following uniform yardstick in levying the property tax for various extraneous reasons and they are levying higher tax for residential properties and lesser tax for commercial buildings which results in loss of income to the Corporation. Therefore, steps should be taken to find out the corrupt officials who involve in such practices and action should be initiated against them.

8.In view of the above position, the following queries are raised:

(i) What was the property tax collected pursuant to the revision made in 1998?

(ii) What was the yearly collection before revision made in 2018? (year wise details to be given)

(iii)What is the amount collected pursuant to the revision made in the year 2018 onwards? (year wise details to be given)

(iv)Why the Government has taken the decision to suspend the revision of property tax?

(v) When the recommendations of the committee will be submitted?

(vi)How many Malls and IT corridors, Commercial complexes are situated in Chennai?

(vii)What was the amount levied on those buildings?

(viii)How much was collected? (Individual details to be given)

(ix)What would have been the property tax collection in case revision done in 2003, 2008 and 2013?

(x) Whether all the amenities are being provided to the extended area of Greater Chennai?

(xi) How many cases of levy of lesser tax for commercial buildings have been so far deducted?

9.The above queries are to be answered by the 2nd respondent/the Commissioner of Corporation, Greater Chennai Corporation as well as by the Secretary, Municipal Administration and Water Supply Department, Chennai. Both the officials are directed to appear and answer before this Court on 13.02.2020.

(N.K.K.,J) **(P.V.,J)**
12.02.2020

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N.KIRUBAKARAN, J.
and
P.VELMURUGAN, J.

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W.P.No.3265 of 2020

Dated: 12.02.2020

W.P.No.3265 of 2020

N.KIRUBAKARAN, J.
and
P.VELMURUGAN, J.

(Order of the Court was made by **N.KIRUBAKARAN,J.**)

This Court directed the Commissioner of Corporation, Greater Chennai Corporation and the Secretary, Municipal Administration and Water Supply Department, Chennai to appear before this Court today. However, the learned Additional Advocate General would submit that they have got some inconvenience in appearing before this Court today and sought time.

2.Therefore, they are directed to appear before this Court on 18.02.2020. Registry is directed to post the matter on 18.02.2020 along with W.P.No.35155 of 2019.

(N.K.K.,J.) (P.V.,J.)
13.02.2020

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N.KIRUBAKARAN, J.
and
P.VELMURUGAN, J.

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W.P.No.3265 of 2020

Dated:13.02.2020