IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.10.2023
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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.3310 and 3312 of 2023
and
W.M.P.Nos.3363 and 3370 of 2023

Gill Adarsh Matriculation Higher Secondary School,
rep. by its Correspondent,
Mr.Ramesh Lamba.
...Petitioner in W.P.No.3310 of 2023

P.N.Dhawan Adarsh Matriculation Higher Secondary School,
rep. by its Correspondent,
Mr.Ramesh Lamba. ...Petitioner in W.P.No.3312 of 2023

Vs.

1. The State of Tamil Nadu,
   rep. by its Additional Chief Secretary to Government,
   Municipal Administration and Water Supply (MA IV) Dept.
   Fort St.George, Chennai – 600 009.

2. The Commissioner
   Corporation of Chennai,
   Rippon Buildings, Chennai – 600 003.

3. The Assistant Revenue Officer,
   Zone -IX, Greater Chennai Corporation,
   No.4, 4th Cross Street,
   Lake View Road,
   Nungambakkam, Chennai – 600 034.

4. The Chennai Metropolitan Water and Sewerage Board,
   Area-9, No.1, Dr.Ranga Road,
   Abiramapuram, Chennai – 600 018.

...Respondents in both W.Ps.

Common Prayer :-

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records relating to G.O.Ms.No.53 dated 30.03.2022 and the Council Resolution No.63 of 2022 dated 30.05.2022 issued by the first respondent and consequential impugned notice No.1; Property Tax General Revision 2022-23 bearing General Revision No.III/1/22-23/1318315 and No.111/1/22-23/1318290 dated 07/12/2022 respectively issued by the second respondent and to quash the same.

Appearance of counsel in both W.Ps.

For Petitioner	:	Mr.Vijayan Subramanian
For Respondent-1	:	Mr.S.Ravikumar Special Government Pleader
For Respondents 2 & 3	:	Mr.E.C.Ramesh

Standing Counsel

For Respondent-4 : Mr.Silambanan
Additional Advocate General
assisted by Mr.N.Paul Sundar Singh
Standing Counsel

COMMON ORDER

The Writ Petitions have been filed challenging the order passed in G.O.Ms.No.53 dated 30.03.2022 and the Council Resolution No.63 of 2022 dated 30.05.2022 by the first respondent and consequential impugned notice No.1; Property Tax General Revision 2022-23 bearing General Revision No.III/1/22-23/1318315 and No.111/1/22-23/1318290 dated 07/12/2022 respectively issued by the second respondent and to quash the same.

2. At the outset, the learned Standing Counsel for the respondent-Corporation would submit that the issue involved in both Writ Petition is no longer *res integra,* as it has already been dealt with by this Court, in a batch of Writ Petitions viz., W.P.Nos.18534, 19392 of 2022 etc. dated 01.12.2022, wherein, the challenge made to G.O.Ms.No.53 dated 30.03.2022 and the Council Resolution No.63 of 2022 dated 30.05.2022 are confirmed. The learned counsel has also produced a copy of the said order as a reference before this Court and submitted that, in the light of the aforesaid decision, the present Writ Petitions are liable to be dismissed.

3. The learned counsel appearing for the petitioner does not dispute the legal position and agrees that the issue involved in the present Writ Petitions is covered by the decision rendered by this Court, which is cited supra.

4. In W.P.Nos.18534, 19392 of 2022 etc. in the case of (**K.Balasubramaniam Vs. The Secretary, Muncipal Administration and Water Supply)** dated 01.12.2022, viz., the decision cited supra, this Court has considered a similar issue and disposed of the matters with certain directions. At this stage, it would be beneficial to quote the operative portion of the order, dated 01.12.2022 which reads as follows:-

> **Conclusion 186.**
> In conclusion,
> i) The amendments by way of impugned

Government Order in G.O.Ms.No.53 dated 30.03.2022, Gazette Notification dated 11.04.2022 and Council Resolution (CR) Nos.63 of 2022 dated 30.05.2022 (Chennai) and 94 dated 26.05.2022 (Coimbatore) stand confirmed and challenges to the same are dismissed.

ii) Property tax General Revision Notices for the period 2022-23 (II), i.e., second half onwards are set aside. The petitioners have been enjoying the benefit of interim protection till date. More importantly, seeing as clarity in regard to the entire process has been obtained only pending Writ Petitions, this Court directs that qua the Writ Petitioners, the amendments will be operative on and from the first half of 2023-24, i.e., 01.04.2023 onwards. The challenge to the property tax demands as aforesaid is accepted. However, pending Writ Petitions, if the petitioners have settled the amounts to be paid, they shall continue to do so in line with the amendments that have now been upheld.

iii) The Corporations will ensure that the websites are kept robust and grievance mechanisms are put in place to enable all property tax assesses to seek clarifications in regard to any aspect of property tax assessments.

187. All the Writ Petitions are disposed in the aforesaid terms. Connected Miscellaneous Petitions are closed and there shall be no order as to costs."

5. In the light of the above, the present Writ Petitions are disposed of in terms of the above direction issued by this Court referred to supra. No costs. Consequently, connected Miscellaneous Petitions are closed.

19.10.2023

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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