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W.P.No.3912, 3917, 3841 and 3843/ 2023

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.3912, 3917, 3841 and 3843 of 2023

and

W.M.P.Nos.3977, 3981, 3918 and 3920 of 2023

M/s.South India Hotels Pvt. Ltd.,
rep. by its Authorized Signatory,
Mr.A.Satheesh.

...Petitioner in W.P.No.3912 of 2023

M/s. APA Hotels Pvt. Ltd.,
rep. by its Authorized Signatory,
Mr.S.Prabhakaran

...Petitioner in W.P.No.3917 of 2023

S.A.Malick.

..Petitioner in W.P.No.3841 and 3843 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.

R-1 in all W.Ps.



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

R-2 in all W.Ps.

3. The Assistant Revenue Officer,
Zone -X, Greater Chennai Corporation,
No.117, NSK Salai,
Kodambakkam, Chennai – 600 024.

R-3 in W.P.No.3912 and 3917 of 2023

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

R-3 in W.P.No.3841 in 2023

5. The Assistant Revenue Officer,
Zone -V Greater Chennai Corporation,
No.105, Basin Bridge Road,
Royapuram, Chennai – 600 079.

R-3 in W.P.No.3843 in 2023

6. The Chennai Metropolitan Water and Sewerage Board,
Zone -X, No.9, Muthukrishnan Street,
T.Nagar, Chennai – 600 01

R-4.in W.P.No.3912 and 3917/2023



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

R-4 in W.P.No.3841of 2023

8. The Chennai Metropolitan Water and Sewerage Board,
Area-5, No.1, M.C. Road,
Royapuram, Chennai – 600 021.

R-4 in W.P.No.3843 of 2023

Writ Petition No.3912 of 2023: 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 issued by the first respondent and the Council Resolution No.63 of 2022 dated 30.05.2022 issued by the Council of the Greater Chennai Corporation of the second respondent and consequential impugned notice No.1; Property Tax General Revision 2022-23 bearing General Revision No.IV/22-23/1295678, dated 12.09.2022 respectively issued by the second respondent and to quash the same.

Writ Petition No.3917 of 2023: 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 issued by the first respondent and the Council Resolution No.63 of 2022 dated 30.05.2022 issued by the Council of the Greater Chennai Corporation of the second



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respondent and consequential impugned notice "Z.O.10RDC NO.R1/SPL/2022" issued by the third respondent and to quash the same.

Writ Petition No.3841 of 2023: 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 issued by the first respondent and the Council Resolution No.63 of 2022 dated 30.05.2022 issued by the Council of the Greater Chennai Corporation of the second respondent and consequential impugned notice No.1; Property Tax General Revision 2022-23 bearing General Revision Notice No.II//22-23/055656 dated 08.06.2022 issued by the second respondent and to quash the same.

Writ Petition No.3843 of 2023: 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 issued by the first respondent and the Council Resolution No.63 of 2022 dated 30.05.2022 issued by the Council of the Greater Chennai Corporation of the second respondent and consequential impugned notice No.1; Property Tax General Revision 2022-23 bearing General Revision Notice No.II//22-23/1269826 dated 09.09.2022 issued by the second respondent and to quash the same.



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For Petitioner in all W.Ps.

: Mr.Vijayan Subramanian

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For Respondent-1 in all W.Ps.

: Mr.S.Ravikumar
Special Government Pleader

For Respondents 2 & 3

in W.P.Nos.3912, 3917, 3843/2023

: Mrs.Aswini Devi
Standing Counsel

For Respondents 2 & 3

in W.P.No.3841 of 2023

: Mr.E.C.Ramesh
Standing Counsel

For Respondent-4 in

in W.P.Nos.3912, 3917, 3841/2023

: Mr.Silambanan
Additional Advocate General
assisted by Mr.N.Paul Sundar Singh
Standing Counsel

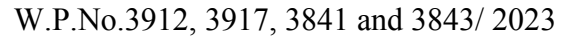
For Respondent-4 in

in W.P.No.3843/2023

: Mr.Silambanan
Additional Advocate General
assisted by Mr.M.Vinoth
Standing Counsel

COMMON ORDER

The Writ Petitions have been filed challenging the order passed in G.O.Ms.No.53 dated 30.03.2022 passed by the first respondent and the Council Resolution No.63 of 2022 dated 30.05.2022 by the second 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 these Writ Petitions 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 were 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*.



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4. In W.P.Nos.18534, 19392 of 2022 etc. in the case of

(K.Balasubramaniam Vs. The Secretary, Municipal 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



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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 direction issued by this Court in the decision referred to supra. No costs. Consequently, connected Miscellaneous Petitions are closed.

19.10.2023

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Krishnan Ramasamy,J.,

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3841 and 3843 of 2023
(4 cases)**

19.10.2023