



W.P.Nos.34503 of 2022 and etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.09.2023

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.34503, 34506, 34947, 34948, 32844, 33463, 33455, 32834,
32980 and 32975 of 2022 & W.P.Nos.4654, 20249, 20287, 20290, 21560,
21203, 21206, 26926, 2553, 2559, 2649, 2653, 2656, 2789, 2793, 2795,
9626, 9632 and 19673 of 2023

and

W.M.P.Nos.33953, 33954, 33956, 33957, 34384, 34385, 34386, 34387,
32251, 32902, 32899, 32254, 32244, 32245, 32246 and 32385 of 2022 &
W.M.P.Nos.4652, 4654, 19574, 19634, 19641, 19629, 19636, 19643, 20608,
20613, 20932, 20609, 20614, 20934, 26358, 26360, 2646, 2647, 2654, 2655,
2727, 2730, 2737, 2738, 2744, 2746, 2908, 2909, 2912, 2913, 2914, 2915,
9679, 9680, 9687 and 18939 of 2023

W.P.No.34503 of 2022:-

M/s.Hotel Chandra Towers Limited,
Represented by its Managing Director,
Mr.K.Prabu

... Petitioner

Vs.

1. The State of Tamil Nadu,
Represented by its Secretary,
Municipal Administration and Water Supply (MA IV) Department,
Fort St.George,
Chennai – 600 009.
2. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai – 600 003.



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

4. The Chennai Metropolitan Water & Sewerage Board,
Zone – V,
No.1, M.C.Road,
Royapuram,
Chennai – 600 021.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the records leading to the impugned G.O.Ms.No.53 dated 30.03.2022 and the Council Resolution No.63 of 2022 dated 30.05.2022 and consequential impugned notice “Notice No.1: Property Tax General Revision 2022-23 bearing General Revision Notice No.IV/22-23/1296383 dated 28.09.2022” issued by the second respondent and quash the same.

For Petitioner : Mr.M.V.Bhaskar
For Respondents :

For R1 : Mr.M.Rajendran
Additional Government Pleader
For R2 : Mr.P.S.Raman

Senior Counsel
Assisted by Mr.P.Prithivi Chopda,
Ms.K.Ashwini Devi and
Mr.E.C.Ramesh, Standing Counsel



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COMMON ORDER

By this common order all the writ petitions are being disposed of.

2. In W.P.Nos.34503, 34506, 34947, 34948, 32844, 33463, 33455, 32834, 32980 & 32975 of 2022 and W.P.Nos.4654, 21560, 21203, 21206, 2553, 2559, 2649, 2653, 2656, 2789, 2793, 2795 of 2023, the petitioners have challenged the Assessment Orders passed by the second respondent / the Commissioner, Greater Chennai Corporation demanding property tax from the petitioners in the light of G.O.Ms.No.53 Municipal Administration and Water Supply (M.A. IV) Department dated 30.03.2022.

3. The validity of the G.O.Ms.No.53 Municipal Administration and Water Supply (M.A. IV) Department dated 30.03.2022 was challenged in a batch of writ petitions which came to be dismissed by this Court vide common order dated 23.12.2022 in W.P.No.18534 of 2022 and etc., batch.



W.P.Nos.34503 of 2022 and etc., batch

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4. In view of the order passed by the learned Single Judge of this Court vide common order dated dated 23.12.2022 in W.P.No.18534 of 2022 and etc., batch nothing further survives for adjudication in these writ petitions in so far as challenge to demand notifications issued based on G.O.Ms.No.53 dated 30.03.2022 and the Council Resolution No.63 of 2022 dated 30.05.2022.

5. Consequently, the challenge to the Impugned Assessment Orders based on the challenge to the G.O.Ms.No.53 Municipal Administration and Water Supply (M.A. IV) Department dated 30.03.2022 cannot be sustained.

6. The petitioners are however given liberty to approach the Regional Deputy Commissioner, Chennai regarding the adoption of the value for determining the property tax within a period of thirty (30) days from the date of receipt of a copy of this order.



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7. If such representation is made, the respondents shall consider the same and pass appropriate orders on merits and in accordance with law within a period of ninety (90) days from the date of receipt of a copy of this order subject to the petitioner giving representation within a period of thirty (30) days from the date of receipt of a copy of this order.

8. As far as the writ petitions in W.P.No.32980 of 2022 and W.P.Nos.20249, 20287, 20290, 26926, 9626, 9632 & 19673 of 2023 are concerned, the petitioners are directed to issue a fresh representation to the second respondent / the Commissioner, Greater Chennai Corporation. If such representation is made by the petitioners, the respondents shall consider the same and pass appropriate orders on merits and in accordance with law within a period of ninety (90) days from the date of receipt of a copy of this order subject to the petitioner giving representation within a period of thirty (30) days from the date of receipt of a copy of this order.



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- i. W.P.Nos.34503, 34506, 34947, 34948, 32844, 33463, 33455, 32834, 32980 & 32975 of 2022 and W.P.Nos.4654, 21560, 21203, 21206, 2553, 2559, 2649, 2653, 2656, 2789, 2793, 2795 of 2023 stand dismissed with the above liberty.
- ii. W.P.No.32980 of 2022 & W.P.Nos.20249, 20287, 20290, 26926, 9626, 9632 & 19673 of 2023 stand disposed of with the above observations and directions.
- iii. No costs. Consequently, connected miscellaneous petitions are closed.

22.09.2023

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
rgm



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To
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Represented by its Secretary,
Municipal Administration and Water Supply (MA IV) Department,
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2. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
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3. The Assistant Revenue Officer,
Zone – V,
Greater Chennai Corporation,
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C.SARAVANAN, J.

rgm

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