IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.08.2024

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P. No.22790 of 2024

Trichur Sundaram Santhanam and Family Pvt. Ltd.
represented by Mr. Sharath Vijayaraghavan
Executive Director of Sundaram Motors Division
having office at 1/54-30
Bhutt Road
St. Thomas Mount
Chennai 600 016 .. Petitioner

Vs

1 The Commissioner
Greater Chennai Corporation
Chennai

2 The Principal Secretary to Government
Municipal Administration and Water Supply
(MA IV) Department
Secretariat
Chennai 600 009

3 The State of Tamil Nadu
represented by
the Additional Chief Secretary to the Government
State of Tamil Nadu
Chennai 600 009 ..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of declaration declaring the action taken by the first respondent enhancing the property tax payable from 2023-2024 (I half year) from Rs.6,09,810/- to Rs.9,73,240/- without affording the petitioner ample notice and opportunities in accordance with law as bad in law.

For Petitioner	Ms. N. Asmitha
For R1	Mr.E.C. Ramesh Standing Counsel

ORDER

Challenge made in this writ petition is to the Property Tax General Revision Notice issued by the 1st respondent, enhancing the property tax for the I half-year 2023-2024 from Rs.6,09,810/- to Rs.9,73,240/-, without affording ample notice to the petitioner.

2. Heard the learned counsel appearing for the petitioner and the learned Standing Counsel appearing for the 1st respondent and perused the materials placed on record.

3. The grievance of the petitioner is that without affording any opportunity to him, the 1st respondent revised the property tax from Rs.6,09,810/- to 9,73,240/- w.e.f. 2023-2024 (I half-year) and the same was not communicated to him and he came to know about this, only when he logged into the website of the 1st respondent. Hence, the present writ petition.

4. *Per contra*, the learned Standing Counsel appearing for the 1st respondent submitted that the Property Tax General Revision Notice dated 08.06.2022, was sent to the petitioner through post.

5. Considering the fact that the stand of the learned Standing Counsel appearing for the 1st respondent that revision notice was served on the petitioner is not supported by any proof, this Court sets aside the revision notice and remands the matter to the 1st respondent for reconsideration. The 1st respondent shall issue notice to the petitioner to present his case and thereafter, the petitioner shall file his reply and after receipt of the reply, the 1st respondent shall provide opportunity of personal hearing and pass appropriate orders in accordance with law.

With the above direction, this writ petition is disposed of. No costs.

14.08.2024

gya
Index : Yes/No
Neutral Citation : Yes/No

KRISHNAN RAMASAMY, J.

gya

To

1 The Commissioner
Greater Chennai Corporation
Chennai

2 The Principal Secretary to Government
Municipal Administration and Water Supply
(MA IV) Department
Secretariat
Chennai 600 009

3 The Additional Chief Secretary to the Government
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