IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2024

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.23753 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.76,320/- to Rs.2,83,485/- without affording the petitioner ample notice and opportunities in accordance with law as bad in law.

For Petitioner : Ms. N. Asmitha

For Respondents : Mr.E.C. Ramesh, Standing Counsel – R1

Mr.P.Balathandayutham,
Special Government Pleader – R2 & R3

O R D E R

Challenge made in this writ petition is to the Property Tax General Revision Notice issued by the first respondent, enhancing the property tax for the I half-year 2023-2024 from Rs.76,320/- to Rs.2,83,485/-, without affording ample notice to the petitioner.

2. Heard the learned counsel appearing for the petitioner and the learned Standing Counsel appearing for the first respondent and learned Special Government Pleader appearing for the second and third respondents and perused the materials placed on record.

3. The grievance of the petitioner is that without affording any opportunity to him, the first respondent revised the property tax from Rs.76,320/- to 2,83,485/- 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 first respondent. Hence, the present writ petition.

4. Per contra, the learned Standing Counsel appearing for the first respondent submitted that the Property Tax General Revision Notice dated 15.06.2022, was sent to the petitioner through post.

5. Considering the fact that the stand of the learned Standing Counsel appearing for the first 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 first respondent for reconsideration. The first 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 first respondent shall provide opportunity of personal hearing and pass appropriate orders in accordance with law.

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

09.09.2024

vrc

Index : Yes/No
Neutral Citation : Yes/No

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 State of Tamil Nadu represented by
   the Additional Chief Secretary to the Government,
   State of Tamil Nadu Chennai 600 009

KRISHNAN RAMASAMY, J.

vrc

W.P.No.23753 of 2024

09.09.2024