IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-03-2025

CORAM

THE HONOURABLE MR JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.8416 of 2025

1.Mr.M.L.Ramesh
S/o Late Mr. Lakshmipathy
residing At 24/152 Vanniar 1st Street,
Krishnapuram Choolaimedu,
Chennai - 94

2.Mrs.N.B.Surekha F
W/o M.L. Ramesh,
residing At 24/152 Vanniar 1st Street,
Krishnapuram Choolaimedu,
Chennai - 94

Petitioner(s)

Vs

1.The Commissioner,
Greater Chennai Corporation,
Rippon Buildings,
Park Town, Chennai – 3.

2.The Revenue Officer,
Greater Chennai Corporation,
Thousand Lights, Chennai.

3.The Assistant Revenue Officer,
Greater Chennai Corporation,
Thousand Lights, Chennai.

Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a direction in the nature of Writ of Mandamus, directing the respondents to measure the actual carpet area of the petitioner's property and reassess the property accordingly, and pass such further orders.

For Petitioner(s): M/s.M.B.Chaithanya

For Respondent(s): Mr.D.B.R.Prabu,
Standing Counsel

ORDER

This writ petition has been filed for issuance of a Writ of Mandamus, directing the respondents to measure the actual carpet area of the petitioner's property and reassess the property.

2. The Petitioners are the absolute owners of the property measuring 400 sq.ft. property situated at Flat No.IE, Nungambakkam High Road, Chennai - 34. The property was originally owned by Mr.M.Ameen Khaleeli and later

developed into a multistorey building. In 1974, Mr.Shankara Narayanan purchased and built a 400 sq.ft. office space. In 2007, while carrying out tax revisions, respondents 2 and 3 erroneously reassessed the property tax by considering the built-up area as 600 sq.ft. instead of 400 sq.ft., without a field assessment. The original owner, Mr.Shankara Narayan, raised objections and filed complaints, including a Writ Petition in 2016, but no action was taken. The petitioners purchased the property in 2021 through a registered sale deed and paid the 2023-2024 tax, but the incorrect tax arrears remained.

3. Learned counsel appearing for the petitioners would submit that the petitioners submitted a fresh representation to the third respondent on 18.10.2023, seeking reassessment of the tax based on the actual carpet area. However, no action has been taken by the respondents. Hence, the present writ petition is filed.

4. Learned Standing Counsel appearing for the respondents would submit that the petitioner may be directed to give a fresh representation to the third respondent, and the same would be considered on merits, in accordance

with law, within a time frame stipulated by this Court.

5. Heard both sides and perused the materials available on record.

6. In view of the aforesaid submissions made by the learned Standing Counsel, this Court is inclined to pass the following directions:

a) **The petitioner is directed to submit a fresh representation to the third respondent within a period of two weeks from the date of receipt of a copy of this order.**

b) **On receipt of such representation, the third respondent shall consider the same on merits, in accordance with law and pass appropriate orders, within a period of six (6) weeks thereof.**

In the result, the **writ petition stands disposed of with the above observations and directions**. No costs.

12-03-2025

cda
Index:Yes/No
Speaking/Non-speaking order

To

1.The Commissioner,
Greater Chennai Corporation,
Rippon Buildings,
Park Town, Chennai – 3.

2.The Revenue Officer,
Greater Chennai Corporation,
Thousand Lights, Chennai.

3.The Assistant Revenue Officer,
Greater Chennai Corporation,
Thousand Lights, Chennai.

J.SATHYA NARAYANA PRASAD J.

cda

W.P.No.8416 of 2025

12-03-2025