



W.P.No.11314 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 28.03.2025

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The Hon'ble Mr.Justice Krishnan Ramasamy

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Cuddalore Chamber of Commerce,
Represented by its,
The President,
R.Durairaj M/A 51 years,
S/o Radhakrishnan
No.90 92 94, Beach Road,
Vannarpalayam,
Cuddalore- 607 001.

... Petitioner

..Vs..

1. The Additional Chief Secretary to Government,
Municipal Administration & Water Supply (MA.IV) Department,
Secretariat, Chennai-600 009.
2. The Commissioner,
Cuddalore Corporation,
Cuddalore.

... Respondents

Prayer: Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus to direct the respondents to direct the respondents to waive the property tax, water tax and sewerage fee pandemic Covid-19 Corona Period (2020 to 2022) and give more time to pay the aforesaid taxes for our Cuddalore Chamber of Commerce Members in Cuddalore based on the petitioner representation dated 13.03.2024.



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For Petitioner : Mr.G.Punniakoti

For Respondent : Mr.P.Balathandayutham
Special Government Pleader

ORDER

This writ petition has been filed to direct the respondents to waive the property tax, water tax and sewerage fee pandemic Covid-19 Corona Period (2020 to 2022) and give more time to pay the aforesaid taxes for Cuddalore Chamber of Commerce Members in Cuddalore based on the petitioner's representation dated 13.03.2024.

2. Mr.P.Balathandatyutham, learned Special Government Pleader (Taxes), takes notice on behalf of the respondents.

4. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

5. The learned counsel for the petitioner submits that the petitioner is the president of "CUDDALORE CHAMBER OF COMMERCE". It was registered under the Tamil Nadu Societies Registration Act, 1975 (Tamil Nadu Act 25 of 1975). While So, the 2nd respondent without inspecting the property and without issuing notice to the petitioner has levied huge amount of property



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tax, water tax and sewerage fee for the petitioner's property. That apart, the property tax has been levied without reckoning the old property tax given to the petitioner and the 2nd respondent also included the tax pertaining to pandemic Covid-19 Corona Period (2020 to 2022) during which period the petitioner has not carried any business. In this regard, the petitioner submitted a representation dated 13.03.2024 to waive the property tax, water tax and sewerage fee for the pandemic period (2020 to 2022) and give more time to pay the aforesaid taxes. Since the same did not revoke any response, the petitioner has come forward with this writ petition seeking for the aforesaid relief.

6. The learned counsel appearing for the respondents submitted that the respondents will consider and pass orders on the representation submitted by the petitioner within the stipulated period.

7. Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents and also perused the materials available on record.

8. Considering the submission made by the learned counsel appearing on either side, this Court without going into the merits of the case directs the



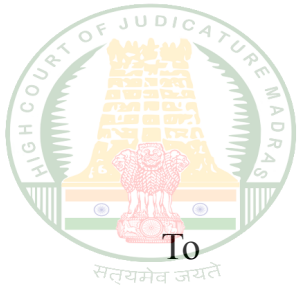
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respondent concerned to pass orders on the representation of the petitioner dated 13.03.2024, on merits and in accordance with law, after affording an opportunity of hearing to the petitioner within a period of **four weeks** from the date of receipt of a copy of this order and communicate the decision taken to the petitioner.

9. Accordingly, this writ petition is disposed of. There is no order as to costs.

28.03.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

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1. The Additional Chief Secretary to Government,
Municipal Administration & Water Supply (MA.IV) Department,
Secretariat, Chennai-600 009.
2. The Commissioner,
Cuddalore Corporation,
Cuddalore.

Krishnan Ramasamy,J.,

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