



W.P.Nos.12632 and 13138 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12632 and 13138 of 2022

and

W.M.P.Nos.12078, 12080, 12082, 12487 and 12488 of 2022

W.P.No.12632 of 2022

Mrs.Hussaina Shabbir,
W/o.Mr.Shabbir Abbas

... Petitioner

Vs.

- 1.The Commissioner,
Corporation of Chennai,
Chennai – 600 003.
- 2.The Assistant Revenue Officer,
Zonal Office 15,
Greater Chennai Corporation,
No.120, Rajiv Gandhi Salai (OMR),
Sholiganallur, Chennai – 600 119.
- 3.The Tax Collector,
Zonal Office 15,
Greater Chennai Corporation,
No.120, Rajiv Gandhi Salai (OMR),
Sholinganallur, Chennai – 600 119.

... Respondents



W.P.Nos.12632 and 13138 of 2022

Prayer in W.P.No.12632 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Impugned Notice of current and arrears demand for the Assessment Year in Z.O.15/R.D.C.R1/SPL/2022 dated 23.03.2022 issued by the 2nd respondent and quash the same and consequently direct the 2nd respondent to restore the assessment as it was existing assessment of 2017-2018 to 2018-2019.

W.P.No.13138 of 2022

Mrs.Hussaina Shabbir,
W/o.Mr.Shabbir Abbas

... Petitioner

Vs.

- 1.The Commissioner,
Corporation of Chennai,
Chennai – 600 003.
- 2.The Assistant Revenue Officer,
Zonal Office 15,
Greater Chennai Corporation,
No.120, Rajiv Gandhi Salai (OMR),
Sholiganallur, Chennai – 600 119.

... Respondents

Prayer in W.P.No.13138 of 2022: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Notice of current and arrears demand for the Assessment Year I/2022-2023 in Bill No.06068 Ward 196 dated 09.05.2022 issued by the 2nd respondent and quash the same.



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For Petitioner : Mr.G.Murugendran
(In both W.Ps)

For Respondents :
For R1 and R2 : Ms.E.Abinaya Lakshana
(In both W.Ps) for Mr.E.C.Ramesh
Standing Counsel

COMMON ORDER

In W.P.No.12632 of 2022, the petitioner is challenging the Impugned Communication / Notice dated 23.03.2022 seeking to recover a sum of Rs.11,75,267/- for the period up to 2nd half of 2021-2022.

2. In W.P.No.13138 of 2022, the petitioner is challenging the Impugned Communication / Notice dated 09.05.2022 whereby, the petitioner has been called upon to pay property tax arrears of Rs.13,38,688/- for the period starting from 1st half of 2018-2019 up to 1st half of 2022-2023.

3. In other words, the Impugned Communication / Notice dated 09.05.2022 encompasses a composite demand for the period up to 2nd half of 2021-2022 for a sum of Rs.11,75,267/-. The respective Impugned Communications / Notices in the respective Writ Petitions read as under:-



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Sl.No.	W.P.No.	Date of Communication / Notice	Amount (in Rs.)	Period
1.	12632 of 2022	23.03.2022	Rs. 11,75,267/-	Up to 2 nd half of 2021-2022
2.	13138 of 2022	09.05.2022	Rs. 13,38,688/-	1 st half of 2018-2019 up to 1 st half of 2022-2023

4. In the Counter Affidavit that has been filed by the 2nd respondent, the 2nd respondent has given a calculation as to how the tax has been arrived at.

5. This ought to have been communicated to the petitioner before the demand was confirmed on the petitioner.

6. Since the assessment is shown for the first time only in the Counter Affidavit that has been filed by the 2nd respondent in these Writ Petitions, I am inclined to allow these Writ Petitions by directing the 2nd respondent the Assistant Revenue Officer, Chennai, to issue a separate Speaking Order giving the details of the calculation for each of the Assessment Years to enable the



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petitioner to workout her remedy in accordance with law either under the provisions of the Chennai City Municipal Corporation (CCMC) Act, 1919 or under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998.

7. With the above liberty, these Writ Petitions are Allowed. No costs. Connected Writ Miscellaneous Petitions are closed.

22.01.2025

Neutral Citation : Yes/No

arb

To

- 1.The Commissioner,
Corporation of Chennai,
Chennai – 600 003.
- 2.The Assistant Revenue Officer,
Zonal Office 15,
Greater Chennai Corporation,
No.120, Rajiv Gandhi Salai (OMR),
Sholiganallur, Chennai – 600 119.
- 3.The Tax Collector,
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C.SARAVANAN, J.

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