IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.09.2025

CORAM :

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

W.A.No.1173 of 2023
and
CMP.No.11917 of 2023

N.A.Irudhayaraj	...	Appellant

Vs.

1.The Commissioner,
Greater Chennai Corporation,
Rippon Building,
Chennai - 600 003.

2.The Secretary,
Water Municipal Administration and Water
Supply Department,
Fort St.George Building, Chennai - 600 009.

3.The Zonal Officer,
Zone IV, Ward No.034,
266, Thiruvottiyur High Road,
Korukkupet, Old Washermanpet,
Chennai - 600 021. ... Respondents

PRAYER: The Writ Appeal has been filed under Section 15 of Letters Patent Appeal against the order of this Court dated 07.03.2023 made in W.P.No.6356 of 2023.

For Appellant	: Mr.L.Santhosh Kumar
For Respondent Nos.1 & 3	: Mrs.Aswin Devi.K
For Respondent No.2	: Mr.P.Anandakumar

JUDGMENT

(The judgment of this Court was made by S.M.Subramaniam,J.,)

The writ petitioner is the appellant before this Court. The writ petition came to be instituted challenging the property tax demand notice issued by Chennai Corporation in proceedings dated 28.09.2022. The impugned notice, in the writ proceedings, would indicate that the appellant has to submit objections, if any, within a period of 15 days. Instead of submitting a reply, the petitioner has chosen to file the writ petition.

2.No writ against the demand notice is maintainable, unless such notice is issued by an incompetent authority having no jurisdiction or tainted with the allegations of mala fides. In the present case, the property tax demand notice, per se, would not provide a cause for institution of writ proceedings.

3. Pertinently, after a final decision, if any, taken by the competent authority, an appeal lies before the taxation appeal committee under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998. Exhausting the remedy before the original authority and the appellate authority would be of paramount importance for effective adjudication of factual disputes.

4.The High Court cannot conduct a roving enquiry in respect of the assessment of property tax to be made, which requires consideration of assessments, documents and evidences on record. Therefore, the appellant has to submit his explanation/objection, if any, in response to the demand notice issued on 28.09.2022 and after passing of the order, if he is aggrieved, than prefer an appeal under Section 100 of the Tamil Nadu Urban Local Bodies Act.

5.In view of the fact and circumstances of the case, the appellant has not made out any acceptable ground for interfering with the writ order impugned and the same stands confirmed. The writ appeal is dismissed. The appellant is at liberty to file his objection, if he has chosen to do so. No costs. Consequently, connected miscellaneous petition is closed.

(S.M.S.J) (C.S.N.J)
08.09.2025

Index : Yes/No
Internet : Yes/No
Speaking order/Non-Speaking order
Neutral Citation : Yes/No
sms

To

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S.M.SUBRAMANIAM,J.,
and
C.SARAVANAN,J.,

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