IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-10-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 13618 of 2023
and
W.M.P.Nos.13294 & 13295 of 2023

1. M/s.Excell Industries
Rep. by its Partner R.Rajagopalan,
No.11, West Club Road, Shenoy Nagar,
Chennai-30.

Petitioner(s)

Vs

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

2.The Regional Deputy Commissioner,
Greater Corporation of Chennai, Zone-8, 368, Pulla Avenue, Shenoy Nagar,
Chennai-600 030.

3.The Revenue officer
Revenue department, Zonal office-8,
Greater Corporation of Chennai, 36B,
Pulla Avenue, Shenoy Nagar,
Chennai-600 030.

4.The Assistant Revenue officer
Revenue department, Zonal office-8,
Greater Corporation of Chennai, 36B,
Pulla Avenue, Shenoy Nagar, Chennai-30.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the demand Notice in Z.O. VIII.R.D.C. No.R1/ SPL/2020-21 dated 29.01.2021 of the 4th respondent and also the records of the 1st respondent in Notice No.1: Property Tax General Revision 2022-23 dated 27.07.2022 and quash the same

For Petitioner(s): Mr.A.Ilayaperumal

For Respondent(s): Mr.P.Prithvi Chopda
Standing Counsel

ORDER

The writ petition has been filed to quash the demand Notice in Z.O.VIII.R.D.C. No.R1/ SPL/2020-21 dated 29.01.2021 passed by the 4th respondent and also the records of the 1st respondent in Notice No.1: Property Tax General Revision 2022-23 dated 27.07.2022.

2. Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondents.

3. The petitioner has challenged the impugned demand notice dated 27.07.2022, whereby a sum of Rs.12,234/- has been confirmed towards half-yearly property tax for the period covering the second half of 2020–2021. This is pursuant to the general revision undertaken by the respondent.

4. It appears that the petitioner earlier paid a sum of Rs.3,494 /- as half-yearly property tax. The impugned demand notice itself called upon the petitioner to respond within seven days before the Revenue Officer, Corporation of Chennai. However, the petitioner failed to respond to the same. Instead the petitioner has approached this Court by filing the present writ petition on 25.04.2023.

5. Under similar circumstances, this Court has remitted the case back to the authority mentioned in the impugned notice to dispose of the objections, if

any, subject to the person concerned filing objections within a period of thirty days from the date of receipt of a copy of this order. This Court finds no reason to take a different view in the present case.

6. Accordingly, the writ petition stands disposed of, granting liberty to the petitioner to file objections, if any, within a period of thirty (30) days from today.

7. In the event of filing any such objections, the concerned authority shall consider the same and pass appropriate orders as expeditiously as possible, after affording an opportunity of personal hearing to the petitioner.

8. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

31-10-2025

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Index:Yes/No
Speaking/Non-speaking order

Internet:Yes
Neutral Citation:Yes/No

To

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C.SARAVANAN, J.

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