



W.P.No.16102 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 02.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.16102 of 2025
& W.M.P.Nos.18231 & 18232 of 2025

1.D.Ramani
2.C.T.Muthupazhaniappan
3.C.T.Muthuraman

... Petitioner

Vs.

The Commissioner,
Tambaram City Municipal Corporation,
Tambaram, Chennai 600 045

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned property tax assessment vide No.009/027/901918 dated 07.01.2023 passed by the respondent and to quash the same, and subsequently, direct the respondent to take necessary action by considering the representation dated 14.12.2023 made by the petitioner and to assesses appropriate property tax for the schedule mentioned property.



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For Petitioner : Mr.I.Prakash Raj

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ORDER

This writ petition has been filed to direct the respondent to consider the petitioner's representation dated 14.12.2023.

2. The learned counsel for the petitioners would submit that in this case, the petitioners, being owner of the subject property, had rented out the said property in the year 2022. Thereafter, in the year 2023, the respondent had assessed the property tax for the said property and demanded a sum of Rs.71,25,300/- as the half yearly property tax vide Special Notice dated 07.01.2023. The said notice was received only on 19.01.2023, whereby the petitioner was directed to file their objections within a period of 30 days. Subsequently, an objection was filed by the petitioner on 14.02.2023. However, the said objection was neither considered nor disposed of by the respondent. Under these circumstances, the attachment notice was issued on 18.02.2025. Hence, this writ petition.



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3. Heard the learned counsel for the petitioners and perused the materials available on record.

4. In the case on hand, the petitioners had rented out his property in the year 2022. Subsequently, the property tax was assessed and enhanced by the respondent in the year 2023 and in this regard, a special notice dated 07.01.2023 was also issued. Aggrieved over the said notice, an objection dated 14.02.2023 has been filed by the petitioner for reduction of property tax. However, the same was not considered by the respondents till date.

5. In view of the above, this Court directs the respondents to consider the petitioners' objection dated 14.12.2023 and dispose of the same on its own merits and in accordance with law within a period of 4 weeks from the date of receipt of copy of this order.



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6. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are also closed.

02.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Commissioner,
Tambaram City Municipal Corporation,
Tambaram, Chennai 600 045



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KRISHNAN RAMASAMY.J.,

nsa

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