IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 19321 of 2025
and
W.M.P.No.21572 of 2025

S Veerammal ... Petitioner

Vs

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

2.The Zonal Office,
Zone 7, Corporation of Chennai,
CTH Road, Ambattur ,
Chennai - 600 053. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari, to call for the records from the file of the 2nd respondent made in Form 4 dated 30.01.2025 and quash the same.

For Petitioner : Mr.K.Balaji

For Respondents : Mr.E.C.Ramesh,
Standing Counsel

ORDER

Challenging the demand notice dated 30.01.2025 issued by the first respondent, the petitioner had filed the present writ petition.

2. Mr.E.C.Ramesh, learned Standing Counsel takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the time of admission stage itself.

3. The learned counsel for the petitioner submitted that the petitioner has paid half yearly property tax at Rs.805/- for the assessment year 2022-2023 and he has paid the property tax without any default till the second half of 2024-2025. However, all of a sudden, the petitioner received a demand notice under Form-4 dated 30.01.2025, stating that the half yearly property tax of Rs.805/- stands increased to Rs.19,760/-, that too without any prior notice to the petitioner. Therefore, the learned counsel for the petitioner submitted that an opportunity may be granted to the petitioner to contest the matter, since the demand notice was issued, without any prior notice to the petitioner, which is in

violation of principles of natural justice. Hence, the learned counsel submitted that the impugned demand notice may be set aside or may be quashed and liberty may be granted to the respondents to issue fresh notice.

4. Heard both sides and perused the materials available on record.

5. It appears that before issuing the impugned demand notice dated 30.01.2025, no notice was issued and that half yearly tax of Rs.805/- levied earlier has been increased to an extent of Rs.19,760/- in respect of petitioner's property. That apart, the said increase has been made without any prior notice to the petitioner. Therefore, this Court is of the view that prior to the issuance of the impugned demand notice, the first respondent supposed to issue notice to the petitioner and ought to have given an opportunity to the petitioner. In the present case, the first respondent or the authority concerned has failed to do so.

6. In view of the fact that, before issuing the impugned demand notice dated 30.01.2025, no personal hearing was provided to the petitioner, this Court

is inclined to set aside the impugned demand notice issued by the first respondent. Accordingly, the impugned notice of demand dated 30.01.2025 is quashed. However, liberty is granted to the respondents to issue fresh notice to the petitioner in accordance with law.

7. With the aforesaid terms, this Writ Petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

04-06-2025

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

To
1. The Commissioner,
Corporation of Chennai,
Ribbon Building,
Chennai - 600 003.

2.The Zonal Office,
Zone 7, Corporation of Chennai,
CTH Road, Ambattur ,
Chennai - 600 053.

KRISHNAN RAMASAMY J.

jd

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