IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.05.2025

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THE HONOURABLE MRS. JUSTICE T.V.THAMILSELVI

W.P.No.19581 of 2025
and
W.M.P.No.21922 of 2025

C.Ganesh ... Petitioner

Vs.

1.The Commissioner,
Greater Chennai Corporation of Chennai,
Chennai.

2.Ashok Seshadri ...Respondents

Prayer:- Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to 1st respondent Notice of demand dated 23.05.2025 under Section 116A of Tamil Nadu Urban Local Bodies Act, 1988 ACT (Tamil Nadu Act 9 of 1999) issued in the name of M/s.R A Samy Trading Private Ltd., for the premises situated at New No.57 old No.21, Ranganathan Street, T.Nagar (N133), Chennai - 600 017 on 26.05.2025 demanding Rs.35,65,569/- and quash the proceedings of the 1st respondent.

For Petitioner : Mr.M.Jaikumar

For Respondents : Mr.D.B.R.Prabhu for R1

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O R D E R

This Writ Petition has been filed seeking the following relief:-

" To call for the records pertaining to 1st respondent Notice of demand dated 23.05.2025 under Section 116A of Tamil Nadu Urban Local Bodies Act, 1988 ACT - (Tamil Nadu Act 9 of 1999) issued in the name of M/s.R A Samy Trading Private Ltd., for the premises situated at New No.57, Old No.21, Ranganathan Street, T.Nagar (N133), Chennai - 600 017 on 26.05.2025 demanding Rs.35,65,569/- and quash the proceedings of the 1st respondent. "

2. Heard Mr.M.Jaikumar, learned counsel appearing for the petitioner and Mr.D.B.R.Prabhu, learned Standing Counsel appearing for the 1st respondent.

3. The learned counsel for the 1st respondent would point out to the order of the National Company Law Tribunal dated 22.03.2024 and submits that while approving the Scheme, it has clarified that the said order should not be construed as an order in any way granting exemption from payment of stamp duty, taxes or any other charges, if any, payment is due or required in accordance with law or in respect to any permission/ compliance with any other requirement which may be specifically required under any law. He would further argue that in view of the said order, the petitioner is not exempted from payment of taxes and hence he is bound to pay the tax.

4. This Court is of the view that the objection raised by the learned counsel for the 1st respondent is sustainable. Hence, this Court is not inclined to grant any direction as prayed for by the petitioner.

5. Accordingly, this Writ Petition is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

29.05.2025

dsa

Index : Yes/No
Neutral Citation : Yes/ No
Speaking Order/ Non-Speaking Order

To

The Commissioner,
Greater Chennai Corporation of Chennai,
Chennai.

T.V.THAMILSELVI. J.,

dsa

W.P.No.19581 of 2025

29.05.2025