



W.P.No.23354 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

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Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

**W.P.No.23354 of 2025
and W.M.P.Nos.26235 & 26236 of 2025**

Coromandel Crescent Pvt. Ltd.,
Represented by its Director,
MOH Iqbal, aged about 80 years,
MOH Building,
3rd Floor, No.576,
Anna Salai, Teynampet,
Chennai – 600 006.

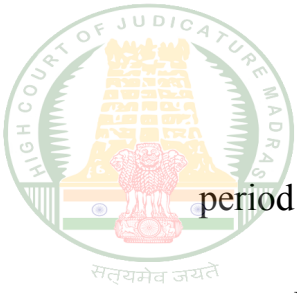
...Petitioner

Versus

- 1.City Revenue Officer,
Revenue Department,
Greater Chennai Corporation,
Ripon Buildings,
Chennai – 600 003.
- 2.The Commissioner,
Greater Chennai Corporation,
Ripon Building,
Chennai – 600 003.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India
praying for issuance of a writ of certiorari calling for the records on the file
of the 1st Respondent relating to Notice in
Va.Thu.Na.Ka.No.Zee1/Sirappu/2025 dated 04.02.2025, relating upto the



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period 11/2024-2025 quash the same.

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For Petitioner : Mr.S.Sriniranjani
For Respondents : Mr.P.Prithvi Chopda,
Standing Counsel

ORDER

Mr.P.Prithvi Chopda, learned Standing Counsel takes notice for the respondents.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The relief sought in this writ petition is to quash the Notice dated 04.02.2025 bearing Va.Thu.Na.Ka.No.Zee1/Sirappu/2025 issued by the 1st respondent.

4. The brief facts of the case are that the petitioner company owns a residential flat property admeasuring about 1,863 Sq.ft situated at “Crescent Court Complex”, Suit No.23, Southern Wing, IV Floor, Door No.963, Poonamallee High Road, Chennai – 600 084. The petitioner company



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leased out the said property to M/s.G.J.Associates by way of Lease Deed dated 08.06.2020 and the lessee has been paying the rent regularly to the petitioner company. The petitioner has been duly filing its returns and paying all the statutory taxes.

5. While so, the 2nd respondent issued a Notice No.1 : Property Tax General Revision – 2022-23 dated 15.06.2022 to the petitioner's Director viz., Mr.MOH Iqbal, revising the half yearly tax for the petitioner's property from Rs.2,641/- to Rs.6,010/-. Hence, the petitioner paid the property tax amounting to Rs.6,010/- for I/2022-23 and II/2022-23.

6. Subsequently, without issuing any prior notice to the petitioner, the respondent-Corporation revised the half yearly tax for the petitioner's property from Rs.6,010/- to Rs.31,905/-.

7. Under these circumstances, the respondent-Corporation has issued a Demand Notice dated 04.02.2025, calling upon the petitioner's Director to pay the property tax of Rs.1,26,573/- payable for the half yearly period II/2024-25. Thereafter, the respondent-Corporation has also issued a



Distrain Notice dated 17.03.2025, calling upon the petitioner's Director to pay the property tax due of Rs.1,26,573/- immediately. The said notice was affixed on the premises of petitioner. After the issuance of Distrain Notice, on 27.03.2025, the respondent-Corporation illegally entered into the premises of petitioner and attempted to lock and seal the premises of petitioner for non-payment of property tax due. Hence, the petitioner's tenant paid the entire property tax dues. This necessitated the petitioner to file this writ petition for the relief stated *supra*.

8. The learned counsel for the petitioner submitted that the subject property stands in the name of petitioner company and not in the name of petitioner's Director, but, all the tax notices were issued in the name of petitioner's Director and not in the name of petitioner company. That apart, till date, no demand notice has been issued in the name of petitioner's company.

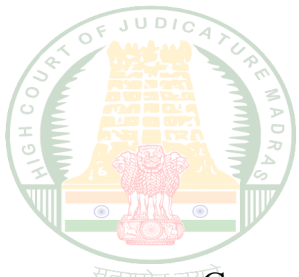
8.1. It is further submitted by the learned counsel for the petitioner that the method of determining the revision of property tax was not proper and the same is not in accordance with law. It is submitted that prior to the



issuance of impugned Notice dated 04.02.2025, no opportunity was provided to the petitioner to put forth its case. Therefore, the learned counsel for the petitioner submitted that the impugned Demand Notice dated 04.02.2025 issued by the 1st respondent suffers from violation of the principles of natural justice and the same is liable to be quashed.

8.2. The learned counsel for the petitioner also submitted that immediately after the issuance of Distrain Notice dated 17.03.2025, the petitioner's Director viz., Mr.MOH Iqbal has sent a Letter dated 18.03.2025 to the respondent-Corporation, stating that he is not the owner of the property situated at 108/41 (963/23), Periyar E.V.R Salai, Vepery, Chennai – 600 084 and hence, the tax notices issued to him for property tax due in respect of the said property are not valid.

9. The learned Standing Counsel appearing for the respondents submitted that if this Court remands the matter back to the 1st respondent for reconsideration, the 1st respondent would pass an appropriate order, after considering the Letter dated 18.03.2025 sent by the petitioner's Director.



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

11. From a perusal of the materials on record, it is evident that the subject property belongs to the petitioner company and the Director of the petitioner company is not the owner of the said property. However, the 1st respondent has issued the impugned Demand Notice dated 04.02.2025 in the name of Mr.MOH Iqbal (Director of petitioner company) and not in the name of petitioner company. Hence, this writ petition.

12. Considering the above facts and circumstances of the case and having regard to the submissions made by the learned counsel on either side, this Court issues the following directions:

(i) The impugned Demand Notice dated 04.02.2025 issued by the 1st respondent is quashed. Consequently, the case is remanded back to the 1st respondent for fresh consideration.

(ii) The 1st respondent is directed to consider the Letter dated 18.03.2025 sent by the petitioner's Director and pass an appropriate order in accordance with law, after affording an opportunity of personal hearing to



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the petitioner, as expeditiously as possible.

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13. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Index: Yes/No

Speaking Order (or) Non-Speaking Order

To

1.City Revenue Officer,
Revenue Department,
Greater Chennai Corporation,
Ripon Buildings,
Chennai – 600 003.

2.The Commissioner,
Greater Chennai Corporation,
Ripon Building,
Chennai – 600 003.



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KRISHNAN RAMASAMY, J.

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