IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.23358 of 2025
and W.M.P.Nos.26239 & 26240 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 Distraint Notice dated 17.03.2025 relating upto the period II/2024-2025, quash the same.

For Petitioner	:	Ms.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 Distraint Notice dated 17.03.2025 on the file of 1st respondent.

4. The brief facts of the case are that the petitioner company owns a residential flat property admeasuring about 1,478 Sq.ft situated at "Crescent Court Complex", Suit No.22, Southern Wing, III Floor, Door No.963, Poonamallee High Road, Chennai – 600 084. The petitioner company

leased out the said property to M/s.Silk Mark Organisation of India by way of Lease Deed dated 22.11.2024 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.1,076/- to Rs.1,960/-. Hence, the petitioner paid the property tax amounting to Rs.1,960/- for I/22-23 and II/22-23.

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.1,960/- to Rs.20,930/- for the periods I/23-24 and II/23-24 and thereafter, revised the same from Rs.20,930/- to Rs.22,190/- for the period II/24-25.

7. Under these circumstances, the respondent-Corporation has issued a Distraint Notice dated 17.03.2025, calling upon the petitioner's Director to

pay the property tax due of Rs.85,588/- immediately. The said notice was affixed on the premises of petitioner. After the issuance of Distraint 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 Distraint Notice, no opportunity was provided to the petitioner to put forth its case. Therefore, the learned counsel for the petitioner submitted that the impugned Distraint Notice issued by the respondent-Corporation 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 Distraint 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 (963/22), 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 respondent-Corporation for reconsideration, the respondent-Corporation would pass an appropriate order, after considering the Letter dated 18.03.2025 sent by the petitioner's Director.

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 respondent-Corporation has issued the impugned Distraint Notice dated 17.03.2025 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 Distraint Notice dated 17.03.2025 issued by the respondent-Corporation is quashed. Consequently, the case is remanded back to the respondent-Corporation for fresh consideration.

(ii) The respondent-Corporation 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 the petitioner, as expeditiously as possible.

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

09.07.2025

mrr

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.

KRISHNAN RAMASAMY, J.

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