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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

Coram:
The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.25156 of 2022
and W.M.P.No.24109 of 2022

Mrs.Sumathi

...Petitioner

Versus

1.The Secretary to Government,
Municipal Administration and Water
Supply (MA.IV) department,
Secretariat,
Fort St.George, Chennai – 600 009.

2.The Regional Deputy Commissioner,
Greater Chennai Corporation,
Shenoy Nagar, Chennai – 600 030.

3.The Revenue Officer,
Office of the Zonal Engineer,
Zone – 6, Ward – 68,
Ayanavaram, Chennai – 600 033.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of the Respondents particularly that of the 2nd Respondent dated 27.07.2022 that was received 02.08.2022, demanding enhanced payment of property tax from 29,975 to Rs.67,540 per half year pertaining to the immovable property situate at Plot No.C-34, Venkataraman Salai, Periyar

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Nagar, Chennai – 600 082 and quash the same as illegal and unlawful and against the principles of natural justice and consequently, direct the Respondents 2 and 3 to permit the Petitioner to continue to pay the existing half yearly tax of Rs.29,975/-.

For Petitioner	:	Mr.T.S.Rajamohan
For Respondent – 1	:	Mr.M.S.Premkumar, Government Advocate
For Respondents – 2 & 3	:	Ms.K.Aswini Devi, Standing Counsel

ORDER

Mr.M.S.Premkumar, learned Government Advocate takes notice for the 1st respondent and Ms.K.Aswini Devi, learned Standing Counsel takes notice for the respondents 2 & 3.

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

3. In the present writ petition, the petitioner has challenged the Notice dated 27.07.2022 issued by the 2nd Respondent.

4. The case of the petitioner is that the petitioner is the owner of the immovable property situated at Plot No.C-34, Venkataraman Salai, Periyar

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Nagar, Chennai – 600 082. Based on G.O.Ms.No.53 Municipal Administration and Water Supply Department dated 30.03.2022, the 2nd respondent has issued a Notice dated 27.07.2022 to the petitioner, revising the half yearly tax for the petitioner's property from Rs.29,975/- to Rs.67,540/-. Aggrieved over the same, the petitioner has filed this writ petition.

5. The learned counsel for the petitioner submitted 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, no opportunity was provided to the petitioner to put forth her case. Therefore, the learned counsel for the petitioner submitted that the impugned notice issued by the 2nd respondent suffers from violation of the principles of natural justice and the same is liable to be quashed.

5.1. The learned counsel for the petitioner further submitted that while dealing with a case pertaining to the enhancement of half yearly tax, this Court passed an interim order of stay dated 25.07.2022 in W.P.No.18534 of 2022 and W.M.P.No.17876 of 2022, in favour of the

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petitioner therein. The interim order dated 25.07.2022 passed by this Court in W.P.No.18534 of 2022 and W.M.P.No.17876 of 2022 reads as under:

> *"Ms.Vaitheeswari, learned Standing Counsel circulates a Council Resolution No.63 of 2022 dated 30.05.2022 passed by the Greater Chennai Corporation. The Council Resolution as aforesaid is based upon G.O.Ms.No.53, dated 30.03.2022 and consequent Notification in R.D.C.No.G1/6743/2008 dated 11.04.2022.*
>
> *2. However, it is a fact that the impugned order merely enhances half yearly tax from an amount of Rs.3695/- to Rs.7170/- and there is absolutely no clarity on the changed mode of assessment. Learned Standing Counsel is also unable to throw any light on the method of computation.*
>
> *3. In such circumstances, it is incumbent that a computation sheet be circulated wherein there is a clarity on the method of assessment that is being followed post Council Resolution No.63 of 2022.*
>
> *4. This is to ensure that the computation is in line with the mandate of the provisions of Chennai City Municipal Corporation Act, 1919, specifically, Sections 98 to 100 thereof.*
>
> *5. Despite an opportunity having been granted to the learned standing counsel to file counter after service upon the petitioner, no counter is filed till date. She is also unable to provide any clarity on the computational methodology that has been followed.*
>
> *6. List on 03.08.2022. Let the file relating to the impugned enhancement be produced before the Court. The direction to file counter after service upon the petitioner is reiterated.*
>
> *7. Interim stay in respect of enhanced amount alone, till then."*

5.2. It is also submitted that in view of the above interim order dated 25.07.2022 in W.P.No.18534 of 2022 and W.M.P.No.17876 of 2022, this Court granted an order of interim stay in the present case vide order dated 20.09.2022 in W.M.P.No.24109 of 2022 in W.P.No.25156 of 2022.

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6. The learned Standing Counsel for the respondents submitted that the Government of Tamil Nadu vide G.O.Ms.No.53 Municipal Administration and Water Supply Department dated 30.03.2022, enhanced the tax by 150% than the existing rates for the property measuring beyond 1,801 Sq.ft for both residential and non-residential buildings. It is further submitted that the 2nd respondent has rightly revised the half yearly tax for the petitioner's property based on the said Government Order. Therefore, the learned Standing Counsel for the respondents prayed for dismissal of this writ petition.

7. 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 Notice dated 27.07.2022 issued by the 2nd respondent is quashed. Consequently, the case is remanded back to the 2nd respondent for fresh consideration.

(ii) The petitioner is directed to consider the impugned Notice dated 27.07.2022 as Show Cause Notice issued by the 2nd respondent and file her

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Reply/Objection along with the required documents, if any, within a period of four weeks from the date of receipt of a copy of this order.

(iii) On filing of such Reply/Objection by the petitioner, the 2nd respondent shall consider the same and issue a 14 days clear notice affording an opportunity of personal hearing to the petitioner. Thereafter, the 2nd respondent shall decide the case in accordance with law, as expeditiously as possible.

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

10.06.2025

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Index: Yes/No

Neutral Citation: Yes/No

Speaking Order (or) Non-Speaking Order

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KRISHNAN RAMASAMY, J.

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