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**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 31.10.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.No.23966 of 2024**

**and**

**W.M.P.Nos.26233 & 26235 of 2024**

A.Vimal Menon

...Petitioner

Vs.

1. The Senior Revenue Officer  
Zonal Office -XI,  
Greater Chennai Corporation,  
No.123, Arcot Road, Valsaravakkam  
Chennai -600087

2. The Zonal officer  
Zonal Office-XI,  
No.123, Arcot Road, Valsaravakkam  
Chennai -600087

3.The Commissioner,  
Greater Chennai Corporation  
Ripon Building, Periamet,  
Chennai 600 003

...Respondents

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Demand Notice No.Z.O.XI.R.D.C.NO.R1-2024 dated 30.07.2024 issued by the 1<sup>st</sup> respondent to the petitioner under Rule 84(1) of Tamil Nadu Urban Local



Bodies Act, 1998 and quash the same and consequentially direct the 1<sup>st</sup> respondent to restore the Half yearly property tax of Rs.6915/- as per the revision already done with effect from 1/2022-23 for the property situated at No.12A, Kuppusamy Naicker Street, Poothapedu, Porur, Chennai – 600 116.

For Petitioner : Mr.V.B.R.Menon

For Respondents : Ms.S.Vanitha Joice Rani  
Standing Counsel

**ORDER**

Ms.S.Vanitha Joice Rani, learned Standing Counsel, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order seeking to demand property tax on the petitioner's property at Rs.46,625/-. The specific case of the petitioner is that the petitioner's building has been in existence since 1998 and that the property was earlier coming within the purview of the Porur Panchayat and that in the year 2011, it came in the purview of the Greater Chennai Corporation and since then the petitioner was



paying tax of Rs.3,564/- on half yearly basis and that was revised to Rs.6,915/- with effect from first half of 2022-2023. It is submitted that the petitioner has continued to pay the tax. However, for the period starting from first half of 2023-2024, the tax has been unilaterally revised to Rs.46,625/- without any notice to the petitioner.

4. On the other hand, the learned counsel for the respondents would file a copy of the notice No.7 dated 29.08.2024. It is submitted that the revision has been made pursuant to the aforesaid notice.

5. Learned counsel for the petitioner, however would submit that the impugned demand itself is prior to the aforesaid notice as it is dated 30.07.2024. That apart, having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent and considering the fact that the both the petitioner and the respondent are now governed by the provisions of the Tamilnadu Urban Local bodies Act, 1998 and taking note of Section 86 of the Act and the Rules made thereunder, it is evident that the revision of the property tax within one year prima facie appears to be unjustified. In any event, the petitioner deserves a proper notice before the revision was made. Considering the same, I am inclined to remit the case back



to the respondent to pass afresh order after inspection of the property in the presence of the petitioner. The petitioner shall be heard before further revisions are made.

6. In view of the above observations, the impugned order is set aside and the case is remitted back to the respondent to re-do the exercise within a period of three months from the date of receipt of copy of the order.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**31.10.2025**

Neutral Citation : Yes / No

gv

To:



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Chennai -600087
2. The Zonal officer  
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**C.SARAVANAN, J.**

gv



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