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W.P.No.26051 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

**W.P.No.26051 of 2022
and W.M.P.Nos.25130 & 25131 of 2022**

1.S.Gajalakshmi

2.D.Jothi Ramalingam

...Petitioners

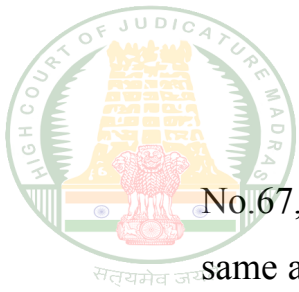
Versus

1.Greater Chennai Corporation,
Rep. by its Commissioner,
Ripon Buildings,
Chennai – 600 003.

2.The Assistant Revenue Officer,
Zone – XIII,
No.115, L.B.Road,
Dr.Muthulakshmi Salai,
Adyar,
Chennai – 600 020.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records pertaining to the Impugned Notice No.1: The Property Tax General Revision in No.1/22-23/002841 dated 08.06.2022 issued by the 1st Respondent revising the Property Tax from Rs.5245/- to Rs.7,820/- for Petitioners' property,



W.P.No.26051 of 20__

No.67, Janakiammal Estate, Kaladipet, Chennai – 600 019 and quash the same as illegal, arbitrary, unconstitutional and violative of the Chennai City Municipal Corporation Act, 1919.

For Petitioners : Ms.Karthikaa Ashok

For Respondents : Mr.E.C.Ramesh,
Standing Counsel

ORDER

Mr.E.C.Ramesh, learned Standing Counsel takes notice for the respondents.

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

3. The present writ petition has been filed by the petitioners seeking to quash the Notice No.1: The Property Tax General Revision in No.1/22-23/002841 dated 08.06.2022 issued by the 1st respondent.

4. The case of the petitioners is that the 2nd petitioner is the owner of the property situated at No.67, Janakiammal Estate, Kaladipet, Chennai – 600 019. Based on G.O.Ms.No.53 Municipal Administration and Water



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Supply Department dated 30.03.2022, the 1st respondent has issued a Notice dated 08.06.2022 to the petitioners, revising the half yearly tax for the subject property from Rs.5,245/- to Rs.7,820/-. Aggrieved over the same, the petitioners have filed this writ petition.

5. The learned counsel for the petitioners 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 petitioners to put forth their case. Therefore, the learned counsel for the petitioners submitted that the impugned notice issued by the 1st 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 petitioners further submitted that while dealing with an identical issue, this Court passed an interim order of stay dated 06.09.2022 in W.P.Nos.23374 & 23444 of 2022 and W.M.P.Nos.22325 & 22391 of 2022, in favour of the petitioners therein. The interim order dated 06.09.2022 passed by this Court in W.P.Nos.23374 & 23444 of 2022 and W.M.P.Nos.22325 & 22391 of 2022 reads as under:



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“Mrs.C.Sangamithirai, learned Special Government Pleader accepts notice for R1 and Mr.E.C.Ramesh, learned Standing Counsel accepts notice for R2 and R3. They seek some time to obtain instructions and file counters.

2. I have had occasioned to consider an identical issue, i.e., enhancement of property tax under the Chennai City Municipal Corporation Act, 1919 in several Writ Petitions, including W.P.No.19392 of 2022, wherein I have passed the following order:

Mrs.C.Sangamithirai, learned Special Government Pleader accepts notice for R1 and Mr.Rahul Aditya, learned counsel on behalf of Ms.P.T.Ramadevi, learned Standing Counsel accepts notice for R2 and R3. They seek some time to obtain instructions and file counters.

2. The impugned notice No.1, being a general revision of property tax for the period 2022-23 enhances the existing half yearly tax from Rs.5328/- to 12,125/- in respect of property at No.21(11B/1), Gandhi Nagar 2nd Main Road, Adyar, Chennai - 600 020 (property in question). The notice itself is silent as to the basis of enhancement.

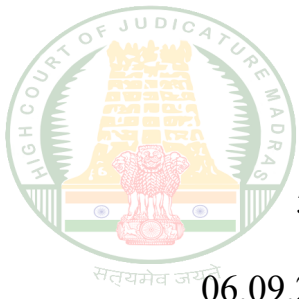
3. Thus a pointed query is put to the respondents, particularly R2 and R3 as to what constituted the basis of enhancement. They are unable to substantiate the same.

4. In such circumstances, there shall be stay of impugned proceedings qua enhancement alone, effective till the next date of hearing. 5. List on 03.08.2022 as an item successive to W.P.No.18534 of 2022. Counter by then with an advance copy served upon the petitioner.

3. In light of the aforesaid order and for uniformity in approach, the same interim protection is extended to the present petitioner as well.

4. To avail the benefit of this order, it is made clear that the petitioner should not be in arrears of tax upto date and should continue remitting property tax at the prevailing rate without delay and demur. The interim protection is granted qua enhanced demand alone and subject to the aforesaid conditions.

5. List on 20.09.2022 along with W.P.No.19392 of 2022 and other connected matters immediately after admission. Counter by then with an advance copy served upon the petitioner.”



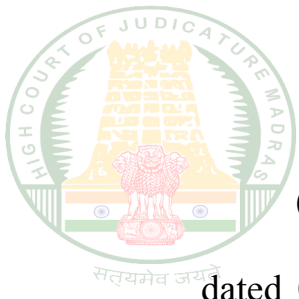
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5.2. It is also submitted that in view of the above interim order dated 06.09.2022 in W.P.Nos.23374 & 23444 of 2022 and W.M.P.Nos.22325 & 22391 of 2022, this Court granted an order of interim stay in the present case vide order dated 28.09.2022 in W.M.P.No.25131 of 2022 in W.P.No.26051 of 2022.

6. On the other hand, the learned Standing Counsel for the respondents submitted that in the present case, the petitioners have not only disputed the revised half yearly tax but also disputed the annual value of the property. Therefore, the learned Standing Counsel prayed that the matter may be remanded back to the 1st respondent for fresh consideration.

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 No.1: The Property Tax General Revision in No.1/22-23/002841 dated 08.06.2022 issued by the 1st respondent is quashed. Consequently, the case is remanded back to the 1st respondent for fresh consideration.



W.P.No.26051 of 20__

WEB COPY

(ii) The petitioners are directed to consider the impugned Notice dated 08.06.2022 as Show Cause Notice issued by the 1st respondent and file their 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 petitioners, the 1st respondent shall consider the same and issue a 14 days clear notice affording an opportunity of personal hearing to the petitioners. Thereafter, the 1st 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 Petitions are 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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