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Contempt Petition No.3046 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.04.2025

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Contempt Petition No.3046 of 2024

M/s.Saravana Selvarathinam Retail
Private Limited & M/s.Shri Rathna
Akshya Estates Private Limited,
Rep. by its Managing Director S.Saravana Arul,
No.9, Thuraipakkam – Pallavaram Radial Salai,
Pallavaram,
Chennai – 600 047.

...Petitioner

Versus

Mr.Balachander, I.A.S.,
Commissioner,
Tambaram Municipality,
Tambaram,
Chennai – 600 044.

...Respondent

Contempt Petition filed under Section 11 of the Contempt of Courts
Act, 1971 praying to punish the respondent for having committed contempt
of the orders of this Court dated 31.08.2023 and 26.09.2023 in
W.M.P.No.25027 of 2023 in W.P.No.25625 of 2023.

For Petitioner	:	Mr.Karthikeyan, Senior Counsel for Ms.A.Jagadeeswari
For Respondent	:	Mr.P.Srinivas, Standing Counsel



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ORDER

This Contempt Petition arises out of the orders dated 31.08.2023 and 26.09.2023 in W.M.P.No.25027 of 2023 in W.P.No.25625 of 2023 passed by this Court.

2. The learned Standing Counsel for the Respondent has produced a copy of the proceedings dated 26.07.2023 bearing Na.Ka.No.4575/2022/A1 issued by the Respondent, wherein, it has been stated that a sum of Rs.5,61,94,574/- payable by the Petitioner towards property tax for the period from 2nd half of the year 2022-23 to 1st half of the year 2023-24 is due.

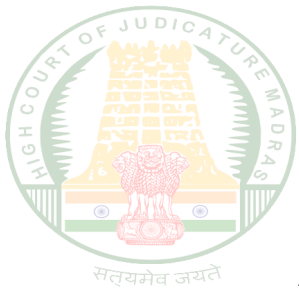
3. The learned counsel for the Petitioner submitted that the Petitioner had paid more than 50% of the aforesaid outstanding amount and hence, this Court granted an order of interim stay vide order 31.08.2023 in W.M.P.No.25027 of 2023 in W.P.No.25625 of 2023. The learned counsel further submitted that the said order of interim stay was extended by this



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Court vide order dated 26.09.2023, despite which, the Respondent has issued a Demand Notice dated 19.08.2024 to the Petitioner demanding to pay a sum of Rs.10,30,11,703/- payable towards property tax, drinking water tax, etc., for the Financial Years 2022-23, 2023-24 & 2024-25.

4. The learned Standing Counsel for the Respondent drew the attention of this Court to the Affidavit dated 14.04.2025 filed by the Respondent Corporation, wherein, it has been stated that after hearing the Petitioner on 14.03.2024, the property tax of Rs.2,80,97,287/- demanded earlier was reduced to Rs.2,60,48,604/- and the revised assessment proceedings dated 25.03.2024 was issued to the petitioner. It is also submitted that although the the revised assessment was made, there has been an error in the calculation of property tax in Demand Notice dated 19.08.2024 issued to the Petitioner. Therefore, a revised Demand Notice was issued to the Petitioner on 27.09.2024 demanding a sum of Rs.2,60,48,604/-. That apart, the learned Standing Counsel submitted that the Respondent Corporation is ready to withdraw the Demand Notice dated 19.08.2024 which has been given rise to this Contempt Petition.



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5. Heard the learned counsel for the Petitioner as well as the learned Standing Counsel for the Respondent.

6. Recording the submissions made by the learned Standing Counsel for the Respondent, this Contempt Petition is closed and the Respondent is discharged from the contempt proceedings.

7. The revised assessment proceedings dated 27.09.2024 for a demand of Rs.2,60,48,604/- should have been issued to the Petitioner only after affording an opportunity of personal hearing to the Petitioner. If the Petitioner was not afforded with an opportunity of personal hearing before the issuance of revised assessment proceedings dated 27.09.2024, the Respondent shall issue notice to the Petitioner to appear for personal hearing.

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Index : Yes/No



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C.SARAVANAN, J.

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