IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 11-09-2025**

CORAM

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**WP No. 33814 of 2025**
**and**
**WMP.Nos. 37947 & 37948 of 2025**

1. Leena Mutta
W/O.Mahendar Kumar , No.2(7/1/GF1).
Thambu Naicken Street, Kothaval Chavadi,
Sowcarpet, Chennai – 600079.

Petitioner(s)

Vs

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

2.The Regional Deputy Commissioner,
North Office, Greater Chennai Corporation,
No. 105, Basin Bridge Road, Royapuram,
Chennai-600079.

3.The Senior Revenue Officer,
Greater Chennai Corporation,
No. 105, Basin Bridge Road, Royapuram,
Chennai-600079.

4.The Assistant Revenue Officer,
Greater Chennai Corporation
No. 105, Basin Bridge Road, Royapuram,
Chennai-600079.

Respondent(s)

**PRAYER:-** Petition filed under Article 226 of the Constitution of India, seeking issuance of writ of certiorarified mandamus, calling for the records in and connected with the Notice dated. 02/07/2025 under Form 4, Assessment No. 05-057-06489-000 issued by the third respondent herein and quash the same as illegal.

For Petitioner(s): Mr.Arvind Kumar

For Respondents: Mr.S.Gopinathan
Standing Counsel

**ORDER**

Challenge in this writ petition is to the notice of demand under Form-4 issued by the 3rd respondent dated 02.07.2025 whereby, a sum of Rs.1,21,604/- has been demanded towards property tax.

2. It is submitted by the learned counsel appearing for the petitioner that the petitioner is the co-owner of Shop bearing No.7/1/1, Ground Floor, Thambu

Naicken Street, measuring an extent of 200Sq.ft together with 60 Sq.ft., of UDS in the land in the premises No.7, Thambu Naicken Street, Chennai and the petitioner was assessed by the Greater Chennai Corporation. He would further submit that the petitioner had been paying a sum of Rs.1,775/- as assessed by the respondents until II-19-20. While so, the petitioner received a notice on 09.09.2022 from the respondents fixing the half-yearly tax payable at Rs.6,090/- with effect from 1/2022 to 2023. It is stated that the above notice does not set out the details of the calculations on the basis of which the revision was made and the same was made without affording any opportunity.

3. On verification, the petitioner noticed that the above demand is raised by making an assessment in the name of the petitioner in respect of the property situate at 3rd Floor of the said premise with a built up area of 999 Sq.ft, to which, the petitioner is not the owner. When as stated supra, the petitioner would submit that liability, if any, is only to pay tax in respect of property measuring an extent of 200 Sq.ft in the ground floor. He thus, submit that the impugned demands were made on a gross mistake of the subject property itself.

Aggrieved, the petitioner submitted representation dated 13.02.2023 followed by a complaint on 19.07.2023 and 31.07.2023. This was followed by reminders on 01.08.2023, 07.02.2024. None of the above representations, wherein, the above error has been pointed out has been dealt with by the respondents and the respondents issued the demand notice demanding a sum of Rs.1,21,604/-. According to the petitioner, the demand made is with regard to the premises on the 3rd Floor measuring an extent of 999 Sq.ft, over which, the petitioner has no right or title.

4. It is pointed out by the learned Standing Counsel appearing for the respondent that they would consider the petitioner's representation and pass appropriate orders, after affording reasonable opportunity to the petitioner within a for a period of four weeks.

5. Considering the submissions made by the learned counsel for the petitioner and the respondents and the fact that the demand has been made over a property, to which, the petitioner has no right or title, this Court is inclined to

set aside the impugned order passed by the respondents. The petitioners shall appear before the appropriate Authority on 27.10.2025 at 11 a.m. with all relevant documents. Thereafter, the respondent/authority shall consider the petitioner's response and shall proceed to pass appropriate orders in accordance with law, within a period of eight weeks from the date of uploading of the web copy order without waiting for the certified order copy.

6. With the above observations, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

**11-09-2025**

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

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Greater Chennai Corporation, Ripon
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Greater Chennai Corporation,
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**MOHAMMED SHAFFIQ J.**

KKN

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