



W.P.No.34460 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34460 of 2025

and

W.M.P.Nos.38611, 38615, 38619 and 38621 of 2025

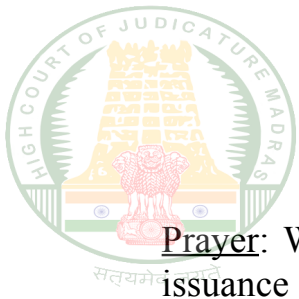
A.S.Farhana

... Petitioner

Vs.

- 1.The Corporation of Chennai,
Represented by its Commissioner,
Greater Chennai Corporation,
Ripon Building, Chennai - 600 003.
- 2.Deputy Commissioner (Revenue and Finance),
Revenue Department,
Greater Chennai Corporation,
Ripon Building, Chennai - 600 003.
- 3.The Chennai Metropolitan Water Supply and
Sewerage Board,
Represented by its Managing Director,
No.1, Pumping Station Road,
Chintadripet, Chennai - 600 002.
- 4.Accounts Officer - 5,
The Chennai Metropolitan Water Supply and
Sewerage Board,
Area Office - 5,
M.G.Road, Chennai - 600 021.

... Respondents



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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 1st Respondent in Impugned Order dated 13.12.2024, bearing Reference No.7/24-25/853306 and Bill No.13661 and 4th Respondent in Impugned Demand Notice dated 17.06.2025 bearing Reference No.CMWSSB/Zone 5/Agency/061/2025 and quash the same as arbitrary, illegal and violative of the principles of natural justice and consequently direct the 1st Respondent to consider the Petitioner Representation dated 29.07.2025 and conduct a reassessment in compliance with the procedure prescribed under the Chennai City Municipal Corporation Act, 1919.

For Petitioner : Mr.Raghul Balaji

For Respondents :
For R1 and R2 : Mr.S.Gopinathan
Standing Counsel

For R3 and R4 : Mr.M.Vinoth
Standing Counsel

ORDER

Mr.S.Gopinathan, learned Standing Counsel takes notice for the Respondents 1 and 2 and Mr.M.Vinoth, learned Standing Counsel takes notice for the Respondents 3 and 4.

2. The Petitioner purchased the subject property in the year 2012 near Police Commissioner's Office Road (Previously Virasamy Pillai Street), Egmore, Chennai – 08. Even at the time of registration of the Sale Deed, the Petitioner appears to have informed certain difficulties regarding the market

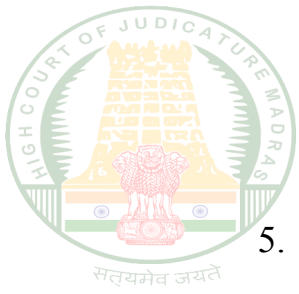


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value on the guideline value for the purpose of payment of stamp duty which was decided finally by this Court vide its Order dated 01.04.2021 in C.M.A.No.1127 of 2018.

3. The Petitioner appears to have built a property which was subjected to half yearly property tax of Rs.35,775/- for the Assessment Year 2022-2023, which was enhanced to Rs.89,440/- on half yearly basis. Subsequently, the tax has been further enhanced to Rs.5,73,255/-. In this connection, the Petitioner has given several representations. However, it has not been evoked any response from the Respondents. On the other hand, the Respondents are demanding tax as arrears on the enhanced value of tax.

4. Learned Standing Counsel for the 1st and 2nd Respondents on the other hand would submit that although the Petitioner was assessed under the residential category, the property is being let out by the Petitioner for Working Womens Hostel and therefore tax has been revised and thus the Petitioner has been subjected to property tax of Rs.5,73,255/- on half yearly basis. It is therefore submitted that the present Writ Petition is liable to be dismissed.



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5. That apart, the learned Standing Counsel for the 1st and 2nd Respondents would also submit that the Petitioner has an alternate remedy under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 and therefore the Petitioner has to workout her remedy either under the provisions of the Chennai City Municipal Corporation (CCMC) Act, 1919 or under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998.

6. I have considered the arguments advanced by the learned counsel for the Petitioner and the learned Standing Counsels for the Respondents.

7. This Writ Petition is disposed of at the time of admission after recording the undertaking given by the learned counsel for the Petitioner that the Petitioner will deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days (30) days from the date of receipt of a copy of this order.

8. Since the Water Tax and Water Charges are relatable to the assessment made by the 1st Respondent Corporation for the property tax, the Petitioner shall also pay 25% of the Disputed Water Tax and Disputed Water Charges within such time.



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9. The revised property Assessment Order shall be the basis for further levy of Water Tax and Water Charges under the provisions of the Chennai Metropolitan Water Supply and Sewerage Act, 1978.

10. Subject to the Petitioner complying with the conditions stipulated above, the 1st Respondent Corporation shall dispose of the representation dated 29.07.2025 of the Petitioner on merits without further reference to limitation.

11. In case the Petitioner fails to comply with the conditions stipulated above, the 1st Respondent Corporation is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

16.09.2025

Neutral Citation : Yes / No

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C.SARAVANAN, J.

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