IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35825 of 2025
and
W.M.P.Nos.40082 and 40084 of 2025

Mr.Viswanathan ... Petitioner

Vs.

1.The Commissioner of Chennai Corporation,
Rippon Building, Raja Muthiah Road,
Kannappar Thidal, Periyamet,
Chennai – 600 003.

2. The Special Officer,
Chennai Metropolitan Water Supply
and Sewerage Board,
Chennai. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records on the file of respondents and quash the impugned notices of demand for property tax in Bill No:11-153-17324-000 dated 23.04.2025 and to direct the respondent to revise and reassess the property tax.

For Petitioner : Mr.Ali Hassan Khan

For R1 : M/s.S.Vanitha Joice Rani,
Standing Counsel

For R2 : Mrs.V.Vijayalakshmi,
Standing Counsel

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ORDER

In this writ petition, the petitioner has challenged the demand notice dated 23.04.2025 for property tax whereby a sum of Rs.43,02,278/- has been demanded as arrears of property tax from the tax period 31.03.2009 from the petitioner.

2. A reading of the impugned demand notice prima *facie* indicates that there is an error in the calculation of tax arrears. The temporary register entries appear to have been interchanged. From the first roll, the arrears of property tax are shown as Rs.2,64,567/-; however, while totalling the arrears amount, the tax payable for the period from 2008–2009 to the first half of 2025–2026 has been incorrectly shown as Rs.16,57,211/-, resulting in a total demand of Rs.43,02,278/-.

3. The learned counsel for the petitioner submits that the respondents have erroneously calculated the tax by categorizing the petitioner under a commercial classification. It is stated that the total extent of land is 6,500 sq.ft., upon which the petitioner has constructed only 4,800 sq.ft. on each floor. However, the respondents have wrongly adopted 5,786 sq.ft. as the built-up area, causing substantial inflation in the demand for property tax payable by the petitioner.

4. The details of the property and the total built up area have been set out in the Affidavit filed in support of the present writ petition as follows:-

> " 4. I most respectfully submit that my property has been wrongly assessed by the 1st Respondent since 2014 as the following:
>
> a. Ground Floor – 5786 Sqft.
>
> b. First Floor – 5786 Sqft.
>
> c. Second Floor – 5786 Sqft.
>
> d. Third Floor – 2548 Sqft, and
>
> e. Third Floor – 954 Sqft.
>
> 5. I most respectfully submit that the area assessed by the 1st Respondent is erroneous and excessive compared to what the actual area of my aforementioned property is subjected to, as a recent admeasurement done by me, the area of the property is completely different as assessed by the 1st Respondent.
>
> 6. I most respectfully submit that the area according to the recent measurement done by me in respect of the erroneous demand of my building is as follows:
>
> a. Ground Floor – 4800 Sqft.
>
> b. First Floor – 4800 Sqft.
>
> c. Second Floor – 4800 Sqft, and
>
> d. Third Floor – 350 Sqft only.

5. It is further submitted that apart from the above errors, the calculation is inherently flawed and that the demand of property tax due from the petitioner is unsustainable due to incorrect assessment of the built-up area of the petitioner's property.

6. On the other hand, the learned counsel for the respondents has produced a fresh extract of the demand calculation today. According to the respondents, the amount due from the petitioner is different from the figures mentioned in the impugned demand notice.

7. The arrears before 30.09.2020 have been shown differently, resulting in significant variations in the amount of arrears of property tax claimed from the petitioner. This clearly indicates that the assessment has not been done properly and therefore contradictory demands for property tax have been raised against the petitioner.

8. In view of the above, the impugned demand notice is quashed and the case is remitted back to the respondents to issue a fresh demand notice in accordance with law subject to the petitioner depositing a further sum of Rs.7.5 lakhs within a period of eight weeks from today.

9. Within such time, a joint inspection of the property shall be conducted by the officials of the respondents in the presence of the petitioner, after issuance of notice to the petitioner to ascertain the actual extent of the built-up area on the ground floor, first floor, second floor, and third floor of the petitioner's property.

10. Thereafter, a proper determination of the annual value of the property tax for each relevant year shall be carried out in accordance with the provisions of the Chennai City Municipal Corporation Act, the District Municipalities Act (as applicable for the earlier period) and for the period after 13.04.2023, the same shall be carried out in accordance with the provisions of the Tamil Nadu Urban Local Bodies Act, 2018.

11. The writ petition is disposed of with the above observations. No costs. Connected W.M.Ps are closed.

05.12.2025

Neutral Citation : Yes / No

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To:

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2. The Special Officer,
Chennai Metropolitan Water Supply
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C.SARAVANAN, J.

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