IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.38897 of 2025
and
W.M.P.No.43534 of 2025

K. Ganesan ... Petitioner

Vs.

1. The Commissioner,
Tambaram City Municipal Corporation
West Tambaram, Chennai – 600 045.

2. The Assistant Commissioner
Tambaram City Municipal Corporation
West Tambaram, Chennai – 600 045. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to Final Notice dated 22.09.2025 with respect to Property Tax No.009/004/903068 on the file of the 2nd respondent.

For Petitioner : Mr.T.M.Mano

For Respondents : Mr.P.Srinivas
Standing Counsel

**ORDER**

Mr.P.Srinivas, learned Standing Counsel, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and learned Standing Counsel for the respondents, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Final Notice dated 22.09.2025 asking the petitioner to pay a sum of Rs.37,113/- being the arrears of property tax for the second half of the assessment year 2024-2025 and for the first and second half of the assessment year 2025-2026, for each half, a sum of Rs.12,371/- have been demanded in the impugned order.

4. The learned counsel for the petitioner would submit that the petitioner is in possession of a small property measuring an extent of 400 sq.ft., and therefore,

the demand of a property tax at Rs.12,371/- is unjustified when compared to the property tax of Rs.857/- which the petitioner had paid all along.

5. The Learned Standing Counsel appearing for the respondents would fairly concede that the impugned order was preceded by a notice without a working sheet.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% of the disputed tax, and therefore, one opportunity be given to the petitioner.

7. The Learned Standing Counsel for the respondents would submit that a proper notice, together with a working sheet, will be issued to the petitioner explaining the case.

8. Having considered the submission of the learned counsel for the petitioner and learned Standing Counsel for the respondents, the impugned Final Notice dated 22.09.2025 is quashed and the case is remitted back to the 2nd respondent to issue a fresh notice together with a working sheet to justify the

property tax of the petitioner, subject to the petitioner depositing 50% of the disputed tax, within a period of thirty days from the date of receipt of a copy of this order.

9. In case, the petitioner deposits the aforesaid amount within such time, no coercive steps shall be taken against the petitioner.

10. In case, the petitioner fails to deposit the aforesaid amount within the stipulated time, the 2nd respondent shall proceed against the petitioner in accordance with law.

11. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

15.10.2025

raja

Neutral Citation : Yes / No

To

1. The Commissioner,

Tambaram City Municipal Corporation
West Tambaram, Chennai – 600 045.

2. The Assistant Commissioner
Tambaram City Municipal Corporation
West Tambaram, Chennai – 600 045.

**C.SARAVANAN, J.**

raja

W.P.No.38897 of 2025

15.10.2025

(2/2)