



WEB COPY



WP.No.41304 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41304 of 2025

Super Auto Forge Private Limited,
Represented by its Assistant General Manager,
Having its Registered Office at
TS-82/2, Mettu Street, Ganapathy Nagar,
Ekkattuthangal, Chennai – 600 032.

... Petitioner

Vs.

The Executive Authority / Commissioner,
Tambaram Special Grade Municipality,
Tambaram, Chennai – 600 045.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the Respondent herein to consider the revision of the Petitioner Company dated 25.07.2025 and hold an enquiry.

For Petitioner : M/s.M.Meentchi

For Respondent : Mr.P.Srinivas
Standing Counsel

ORDER



WP.No.41304 of 2025

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

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Standing Counsel for the Respondent without expressing any opinion on merits.

3. Suffice to state that the Petitioner had earlier approached this Court in W.P.No.9739 of 2018 which came to be disposed on 17.12.2019 with the following observations:-

“By consent of Mr.M.Meenatchi, learned counsel for the petitioner and Mr.P.Srinivas, learned Standing Counsel for the respondents, the impugned assessment order is set aside solely on the ground that the petitioner has not been heard in person prior to passing of the revision order dated 15.03.2018. Admittedly, the petitioner has, in the objection dated 06.11.2017, reserved the right to raise additional grounds at the time of personal hearing and thus it was incumbent upon the authority to have heard the petitioner prior to passing of orders.

2. Let the petitioner appear before the Executive Authority/Commissioner arrayed as 1st respondent on Friday, the 3rd of January, 2020 at 10.30 a.m. without expecting any notice to be issued in this regard. After hearing the petitioner and considering all/any documents that may be supplied by the petitioner, orders be passed within a period of four weeks from date of conclusion of personal hearing, on merits and in accordance with law.

3. This writ petition is allowed in the aforesaid terms. Consequently, connected miscellaneous petition is closed. No costs.”



WP.No.41304 of 2025

4. The said Writ Petition was filed for the following relief:-

“to call for the records relating to the impugned order of the first respondent in his proceedings R.O.C.No.3730/2017/A1 dated 15.03.2018 passed in the Revision Petition filed by the petitioner confirming the Special Notice of the first respondent bearing Notice No.009/002/01117 under Rule 9-A/Rule 10 of Schedule IV to the District Municipalities Act and quash the order dated 15.03.2018 and Special Notice dated 06.10.2017 and consequently direct the first respondent to fix the annual value and the half yearly tax to the Industrial Unit of the petitioner Unit in MEPZ-SEZ, Kadaperi, Tambaram West in accordance with Section 82 sub-section 2(aa) of the Tamil Nadu District Municipalities Act, 1920.”

5. In this background an order has been passed on 14.02.2025. It is the contention of the petitioner that the Petitioner has also vacated the premises in September, 2022 which was also intimated to the Respondent vide communication dated 03.05.2023 together with Final Exit Order issued by the MEPZ-SEZ and HEOUs in Tamil Nadu, Pondicherry, Andaman and Nicobar Island.

6. It is submitted that despite the same, the Respondent has demanded a huge amount on property tax under the provisions of the Tamil Nadu District Municipalities Act and the Tamil Nadu Urban and Local bodies Act.



WP.No.41304 of 2025

7. It is submitted that the Petitioner has filed a Revision Petition on 25.07.2025 to revise the assessment made on 14.02.2025 purportedly in furtherance of order dated 17.12.2019 in the above Writ Petition.

8. The learned Standing Counsel for the Respondent submits that it is a legal notice. It is submitted that party should file a proper Revision that the Respondent to consider the same. These are technical issues.

9. Be that as it may, there shall be a direction to the Respondent to consider the Petitioner's aforesaid legal notice dated 25.07.2025. If there are any procedural irregularities in request for a Revision, the Respondent may call upon the Petitioner to file a formal Revision Application. Pending such exercise, all further proceedings shall be kept in abeyance.

10. At that stage, the learned counsel for the Petitioner submits that the Petitioner will file a formal Revision Application within a period of two weeks.



WP.No.41304 of 2025

11. Recording the above submission, this Writ Petition is disposed of by directing the Respondent to consider the proposed Revision Petition in case such a Revision Petition is filed within such time.

12. This Writ Petition stands disposed of with the above observations. No costs.

05.11.2025

Neutral Citation : Yes / No

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To:

The Executive Authority / Commissioner,
Tambaram Special Grade Municipality,
Tambaram, Chennai – 600 045.



WEB COPY



WP.No.41304 of 2025

C.SARAVANAN, J.

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W.P.No.41304 of 2025

05.11.2025