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WP No. 39466 of 2025 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP Nos.39466, 39470, 39474, 39477, 39478, 39479,
39480, 39482, 39484, 39485, & 39487 of 2025,**

and

**WMP Nos.44317, 44326, 44333, 44334, 44336,
44337, 44339, 44342, 44344, 44345, 44348 of 2025**

Madras Christian College,
East Tambaram, Tambaram,
Chennai, 600 059.
Rep. by its Secretary G J Manohar

Petitioner in all WPs

Vs

1. The Commissioner
Tambaram Corporation,
28, Muthurangam Street,
Tambaram West, Chennai 600 045.

2.The Assistant Commissioner
Tambaram Corporation,
28, Muthurangam Street, Tambaram
West, Chennai 600 045.



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3. Revenue Assistant Officer,
Tambaram Corporation,
28, Muthurangam Street,
Tambaram West, Chennai 600 045

Respondents in all WPs

PRAYER in W.P.No.39466 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335374 dated 22.01.2025 in respect of Assessment ID: 009/064/903486 for 'Form House Form Store' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39470 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335516 dated 22.01.2025 in respect of Assessment ID:009/064/903487 for 'Mc Phial Art Centre Pump Room' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39474 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335430 dated 22.01.2025 in respect of Assessment ID: 009/064/903488 for 'ATM Student Centres and Book Store' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39477 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335486 dated 22.01.2025 in respect of Assessment ID: 009/064/903492 for 'Staff and Student



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Toilet Humanities Zolology' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39478 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335439 dated 22.01.2025 in respect of Assessment ID: 009/064/903489 for 'Feed Gowdown Form Training Centre' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39479 of 2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice: No.009/0335487 dated 22.01.2025 in respect of Assessment ID: 009/064/903493 for 'Bishop Heper Hall Annex Mes Room' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39480 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335472 dated 22.01.2025 in respect of Assessment ID: 009/064/903490 for 'Fowl Sheed Hospital' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39482 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335500 dated 22.01.2025 in respect of Assessment ID:009/064/903494 for 'Womens Hostel Ladies Rest Room' issued by the 2nd Respondent and consequently, quash the same.



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WEB PRAYER in WP No. 39484 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335485 dated 22.01.2025 in respect of Assessment ID:009/064/903491 for 'St.Thomas Hall Annex Selaiyur Hall Anex' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39485 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335506 dated 22.01.2025 in respect of Assessment ID: 009/064/903495 for 'Big Gray' issued by the 2nd Respondent and consequently, quash the same.

PRAYER in WP No. 39487 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335509 dated 22.01.2025 in respect of Assessment ID: 009/064/903496 for 'Form Garage and Store Sheed Fowl Sheed Poultry House Milk Recording Testing' issued by the 2nd Respondent and consequently, quash the same.

Appearance of counsel in all W.P's.

For Petitioner: M/s.Jose John

For Respondents: Mr.P.Srinivas
Standing Counsel



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COMMON ORDER

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By this common order, these writ petitions are taken up for final hearing at the time of admission and are disposed of in the light of the Statutory Scheme under Section 87 of the Tamil Nadu Urban Local Bodies Act, 1998.

2. In these writ petitions, the petitioner has challenged the respective impugned demand notices, all dated 21.12.2024 signed on 22.01.2025, whereby the property tax has been demanded from the petitioner in respect of 11 different buildings of the petitioner-college.

3. The learned counsel for the petitioner submits that the petitioner-college has about 25 buildings and that in respect of 5 different buildings already separate assessment has been made, where self-financing courses have been conducted. It is submitted that the petitioner has paid a sum of Rs.89,50,779/-, however, there are still dispute. Therefore, the petitioner is before this Court.



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4. The learned counsel for the petitioner submits that the impugned demand notices are without authority of law and contrary to the provisions of the Tamil Nadu Urban Local Bodies Act, 1998, and the Chennai City Municipal Corporation Act, 1919 and the Tamil Nadu District Municipalities Act, 1920, as the demand span for a period starting from 01.10.2021.

5. On the other hand, the learned Standing Counsel appearing for the respondents would submit that pursuant to the demand notice, the petitioner has filed a reply on 07.02.2025, which has culminated in the consolidated order of the first respondent dated 14.09.2025, vide ROC.No.424/2024/A1, which is referred to as “A”. It is, therefore, submitted that the writ petitions are liable to be dismissed. If at all, the petitioner is aggrieved, the petitioner ought to challenge the same in the manner known to law.

6. It is further submitted that, as a matter of fact, the appellate remedy has been now prescribed under Section 100 of the Tamil Urban Local Bodies Act,



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1998. It is, therefore, submitted that there is no merit in the present writ petitions.

7. In response, the learned counsel for the petitioner submits that the impugned demand notices go to the root of the demand. Therefore, the petitioner is not required to challenge the subsequent order dated 14.09.2025, referred to as “A”.

8. Having considering the submissions made by the learned counsel for the petitioner as well as the learned Standing Counsel for the respondents and considering the fact that the petitioner is an Educational Institution and imparting education with the aid of Government of Tamil Nadu, this Court is inclined to dispose of these writ petitions by giving liberty to the petitioner to file an appeal against the order dated 14.09.2025, bearing reference “A”, within a period of 30 days from the date of receipt of a copy of this order.



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9. There shall be an interim injunction as far as all recovery proceedings concerned for a period of 60 days from today within which time the petitioner may secure any interim relief from the Appellate Authority under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998.

10. The petitioner shall file appropriate application for waiver of pre-deposit. In case, if any such application is filed, the same shall be disposed of by the Taxation Appeals Committee in accordance with law.

11. It is also open for the petitioner to convince the first respondent/Commissioner that the petitioner is entitled to exemption under Section 87 of the Tamil Nadu Urban Local Bodies Act, 1998. The petitioner shall also file appeal(s) before the Taxation Appeals Committee under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998.



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12. With the above observations and directions, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Jd

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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