



W.P.Nos.39491 of 2025 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39491, 39494, 39501, 39504, 39506, 39507, 39508, 39510, 39511,
39519, 39520, 39524, 39527 and 39529 of 2025

and

W.M.P.Nos.44352, 44362, 44364, 44367, 44370, 44372, 44374, 44376, 44377,
44378, 44379, 44385, 44391 and 44393 of 2025S

Madras Christian College,
Represented by its Secretary
G J Manohar

... Petitioner in all W.Ps

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.

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

... Respondents in all W.Ps

Prayer in W.P.No.39491 of 2025: Writ Petition filed under Article 226 of the



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Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0335513 dated 22.01.2025 in respect of Assessment ID: 009/064/903497 for 'IOB' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39494 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: 009/064/903498 for 'International Guest House International Garages' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39501 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.009/0335521 dated 22.01.2025 in respect of Assessment ID: 009/064/903499 for 'School Campus Institute for Advance Cristian Studies Kinder Garden' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39504 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.009/0335522 dated



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22.01.2025 in respect of Assessment ID: 009/064/903500 for 'Administration Lift' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39506 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.009/0335526 dated 22.01.2025 in respect of Assessment ID: 009/064/903501 for 'Science and Art' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39507 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.009/0336587 dated 22.01.2025 in respect of Assessment ID: 009/064/903518 for 'Boys Bisness School' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39508 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.009/0335659 dated 22.01.2025 in respect of Assessment ID: 009/064/903513 for 'Cow Sheed' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39510 of 2025: Writ Petition filed under Article 226 of the



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Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0336449 dated 22.01.2025 in respect of Assessment ID: 009/064/903515 for 'Women's Hotel Cation Sheed for Goats' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39511 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.009/0336588 dated 22.01.2025 in respect of Assessment ID: 009/064/903519 for 'MCC MRF Innovation Park Facility of Commerce' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39519 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.009/0336589 dated 22.01.2025 in respect of Assessment ID: 009/064/903520 for 'Commerce Block Campus School Indoor Station' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39520 of 2025: Writ Petition filed under Article 226 of the



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Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0336590 dated 22.01.2025 in respect of Assessment ID: 009/064/903521 for 'Existing Class Room Building Existing Art Building Margreat Hall Class Room Block' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39524 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.009/0336591 dated 22.01.2025 in respect of Assessment ID: 009/064/903522 for 'Botany Jonathan Rualdev Centre' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39527 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.009/0336592 dated 22.01.2025 in respect of Assessment ID: 009/064/903523 for 'Bishop Heper Hall St.Thomas Hall' issued by the 2nd Respondent and consequently, quash the same.

Prayer in W.P.No.39529 of 2025: Writ Petition filed under Article 226 of the



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Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating to the impugned Assessment Notice No.009/0336593 dated 22.01.2025 in respect of Assessment ID: 009/064/903524 for 'RO Plant Sports Pacilion Bus Sheed Library' issued by the 2nd Respondent and consequently, quash the same.

For Petitioner : Mr.Jose John
(In all W.Ps)

For Respondents : Mr.P.Srinivas
(In all W.Ps) Senior Standing Counsel

COMMON ORDER

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

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned Assessment Notices all dated 22.01.2025 issued by the 2nd Respondent.



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4. Learned counsel for the Petitioner has placed reliance on the decision of this Court rendered in W.P.Nos.39466 of 2025 etc., batch dated 17.10.2025 wherein, this Court has observed as under:-

“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.

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.”

5. The facts of the cases in W.P.Nos.39466 of 2025 etc., batch are identical to the facts of the present cases. Therefore, the order passed in W.P.Nos.39466 of 2025 etc., batch will hold good to the present Writ Petitions also.

6. Accordingly, these Writ Petitions are disposed of with the following observations:-

- i. Liberty is given to the Petitioner to file an appeal against the consolidated order of the 1st Respondent/Commissioner dated 14.09.2025, vide ROC.No.424/2024/A1, bearing Reference “A”, within a period of thirty (30) days from the date of receipt of a copy of this order.
- ii. There shall be an interim stay as far as all recovery proceedings are concerned for a period of sixty (60) days from today within which time, the Petitioner may secure any interim relief from the Appellate Authority i.e., the Taxation Appeals Committee under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998.



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iii. 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.

iv. It is also open for the Petitioner to convince the 1st 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. No costs. Connected Writ Miscellaneous Petitions are closed.

22.10.2025

Neutral Citation : Yes / No

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To:

1. The Commissioner,
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C.SARAVANAN, J.

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