IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46465 of 2025
and
W.M.P.Nos.51813 and 51814 of 2025

Mr.V.Padmanabhan ... Petitioner

Vs.

The Commissioner,
Tambaram Corporation,
Tambaram, Chennai – 600 045. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records pertaining to the respondent Notice of demand dated 10.04.2025 bearing Assessment No.009/031/904251 for the petitioner premises situated at Plot No.5, Second Cross Street, Subbaraya Nagar, Thiruneermalai, Chromepet, Chennai – 600 044 demanding Rs.2,51,091/- for the period from 2020-2021 to 2025-2026 and quash the same as illegal and thus render justice.

For Petitioner : No appearance

For Respondents : Mr.P.Srinivas
Standing Counsel

ORDER

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

2. There is no representation on behalf of the petitioner.

3. In this Writ Petition, the Petitioner has challenged the Demand / Recovery notice dated 10.04.2025 demanding property tax together with penalty and surcharge amounting to Rs.2,51,091/- for the tax period from 2020-2021 to 2025-2026 from the petitioner.

4. It is stated in Paragraph No. 4 of the Affidavit filed in support of the writ petition that the petitioner completed the construction only by the end of 2021, as the work was delayed on account of the COVID-19 pandemic from March 2020. According to the petitioner, vacant land tax was paid on 30.12.2024 for the period between 2018-2025.

5. The petitioner contends that vacant land tax is payable as long as the land remains vacant and no construction has been put up in the said land. Since the construction was completed only by the end of 2021, as admitted in

Paragraph No.4 of the Affidavit, the demand of property tax for the earlier period is stated to be arbitrary and unsustainable. It is further submitted that such an arbitrary demand of property tax from the petitioner cannot be countenanced.

6. According to the petitioner, the only aspect that can be questioned is the determination of property tax of the petitioner for the period after completion of the construction in the said land.

7. *Prima facie*, it appears that the the property tax has been fixed at Rs.24,821/- per half - year for a property measuring an extent of 1916 sq.ft. of land with a built-up area of 2804 sq.ft. However, the fact remains that the petitioner has failed to pay the property tax.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, this writ petition is disposed of with a direction to the respondent to re-assess the property tax payable by the petitioner for the aforesaid tax period, subject to the petitioner paying a sum of Rs.50,000/- as a condition for such re-assessment within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the petitioner complies with the above stipulation, the Respondent shall proceed to re-assess the property tax payable by the petitioner for the subject property within a period of three months from the date of receipt of a copy of this order.

10. The re-assessment of property tax shall be made with respect to the built-up area on the land measuring 1916 sq.ft. Joint inspection, if required, shall be carried out after due notice to the petitioner. The petitioner shall also be afforded an opportunity of hearing before passing the final assessment order for property tax for the subject property.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04.12.2025

Index : Yes/No
Neutral Citation : Yes/No

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To:

The Commissioner,
Tambaram Corporation,
Tambaram, Chennai – 600 045.

C.SARAVANAN, J.

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