IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

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THE HON'BLE Mr. JUSTICE V.LAKSHMINARAYANAN

W.P. No. 2037 of 2026

Prasad Productions Pvt. Ltd.,
Represented by its Authorized Signatory R.Arumugam,
Office at No: 28 Arunachalam Road,
Saligramam, Chennai-600093. …Petitioner

Vs.

1. The District Revenue Officer,
   Kodambakkam, Chennai – 600 024.

2. The Assistant Commissioner,
   Zone 2, Greater Chennai Corporation,
   Kodambakkam, Chennai – 600 024.

3. The Zonal Officer,
   Zone 2, Greater Chennai Corporation,
   Kodambakkam, Chennai – 600 024. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 15.12.2025 passed by the first respondent, quash the same, and consequently direct the respondents to grant trade licence to the petitioner based on the application dated 18.09.2025 in accordance with law.

For Petitioner	:	Mr.S.Sivaraman
For Respondents	:	Mr.N.Naveenkumar, Government Advocate (for R1) Mr.Arun Babu, Standing Counsel (for R2 & R3)

O R D E R

This is the second round of litigation at the instance of the petitioner.

2.The petitioner intends to establish a sports facility and an outlet for the sale of soft-drinks for those who visit the sports facility. It filed an application seeking trade license under the provisions of the Tamil Nadu Urban and Local Bodies Act, 1998 and Rules made thereunder. Initially, when the application was filed, the same was not considered. Hence, the petitioner has filed W.P. No.44001 of 2025. In the said proceedings, the respondent filed a counter affidavit opposing the same. This Court, by order dated 20.11.2025 pointed out that if the applicant satisfies the requirements under the Act and the Rules made thereunder, the respondents have to grant a trade license.

3.Subsequently, the property was inspected on 09.12.2025 by the respondents and the application came to be rejected by the impugned order stating that, without assessment of vacant land tax and a property tax, license cannot be issued.

4.During the last hearing, Mr.Arun Babu placed reliance upon Rule 300(8) of the local body rules to sustain the impugned order. I pointed out to Mr.Arun Babu that reliance placed upon Rule 300(8) of the rules is misplaced as the application for renewal alone demands the payment of tax arrears and not in the case of fresh application as in the present case. At that stage, Mr.Arun Babu requested time to file a counter to the writ petition. Hence, I adjourned the matter to today.

5.When I took up the matter, Mr.Arun Babu filed a counter affidavit sworn to by one S.Prakash, holding office of the Senior Revenue Officer, Zone-X, Greater Chennai Corporation. For ready reference, the affidavit is scanned and extracted hereunder:-

IN THE HIGH COURT OF JUDICATURE AT MADRAS

(Special Original Jurisdiction)

W.P.No.2037 of 2025

Prasad Production Pvt. Ltd.,
Represented by its Authorized signatory R.Arumugam,
Office at: No.28, Arunachalam Road,
Saligramam, Chennai – 600 093. ... Petitioner

Vs

1. The District Revenue Officer
Kodambakkam, Chennai – 600 024.

2. The Assistant Commissioner
Zone 2, Greater Chennai Corporation,
Kodambakkam, Chennai – 600 024.

3. The Zonal Officer,
Zone 2, Greater Chennai Corporation,
Kodambakkam, Chennai – 600 024. ... Respondents

COUNTER AFFIDAVIT FILED ON BEHALF OF GREATER CHENNAI CORPORATION

I, S.Prakash, Son of Mr.Subramani, Hindu, aged about 46 years, the Senior Revenue Officer, Zone – X, Greater Chennai Corporation, having office at No.117, N.S.K. Salai, Kodambakkam, Chennai – 600 024, do hereby solemnly affirm and sincerely state as follows:-

1. I am the Senior Revenue Officer, Zone – X, Greater Chennai Corporation and as such I am well acquainted with the facts of the case through available records. I am filing this counter affidavit on behalf of Greater Chennai Corporation.

SENIOR REVENUE OFFICER-X
GREATER CHENNAI CORPORATION
Kodambakkam, Chennai-600 024

2. I deny the entire averments set out in the affidavit filed in support of the writ petition and put the petitioner to strict proof of the same.

3. I respectfully submit that the petitioner has filed the above Writ Petition praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 15.12.2025 passed by the first respondent, quash the same, and consequently direct the respondents to grant trade licence to the petitioner based on the application dated 18.09.2025, in accordance with law.

4. I respectfully submit that the petitioner herein had applied for trade licence for running a Sports Facility for Outdoor Games and Sale of Soft Drinks in the vacant land admeasuring 77,411.430 sq.ft. at No.24, Arunahclam Road, Saligramam, Chennai - 600 093 (within the premises of Prasad Studio).

5. I respectfully submit that the Greater Chennai Corporation will process the licence application submitted by the petitioner herein and licence will be issued to the petitioner once the petitioner submit a fresh Demand Draft of the licence fees, since the earlier Demand Draft submitted by the petitioner was date lapsed.

SENIOR REVENUE OFFICER-X
GREATER CHENNAI CORPORATION
Kodambakkam, Chennai-600 024.

A perusal of the paragraph No.5 shows that the respondents have decided to segregate the issue of grant of trade license from the issue of payment of tax. They intend to proceed further with respect to payment of land tax separately.

6.In the view of this Court, that would be the correct approach. In case there are arrears of land tax, power has been granted to the authorities to initiate proceedings under Rules 266 and 267 of the Tamil Nadu Urban Local Bodies Rules and that is no way connected to the grant of trade license for carrying on activities specified in the annexure to the Rules.

7.As the respondents themselves have stated that they will grant the license to the petitioner, once the petitioner submits a fresh demand draft corresponding to the fee payable, the same is recorded. The impugned order, which rejected the application, automatically fails on account of the statement made in paragraph No.5 of the affidavit. It is up to the petitioner to submit a fresh demand draft and approach the respondents for grant of license. On such submission, the respondents shall grant the trade licence.

8.Insofar as the arrears of land tax is concerned, obviously a separate notice would have to be issued to the petitioner, to which the petitioner would be entitled to file an appropriate reply. It is made clear that the trade license fee shall not exceed the maximum amount of Rs.6,500/-.

9.Accordingly, the writ petition is disposed of. No costs.

02.02.2026

Index: Yes/No
Internet: Yest/No
Speaking or Non-speaking order

Maya

To

1. The District Revenue Officer,
   Kodambakkam, Chennai – 600 024.

2. The Assistant Commissioner,
   Zone 2, Greater Chennai Corporation,
   Kodambakkam, Chennai – 600 024.

3. The Zonal Officer,
   Zone 2, Greater Chennai Corporation,
   Kodambakkam, Chennai – 600 024.

V.LAKSHMINARAYANAN, J.

Maya

W.P. No. 2037 of 2026

Dated : 02.02.2026