



WEB COPY

WP No. 6753 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

**WP No. 6753 of 2020 and
WMP.No.8029 of 2020**

M.B.Venkataramulu
S/o. M. Babu Naidu No. 21, Kulakkarai Street,
Poonamallee, Chennai 600 056.

..Petitioner(s)

Vs

The Commissioner
Poonamallee Municipality, Poonamallee,
Chennai 600 056

..Respondent(s)

Writ Petition filed under Article 226 of Constitution of India seeking for issuance of Writ of Certiorari to call for the entire records in notice No. 2501 dated 09.03.2020 issued by the respondent and quash the same.

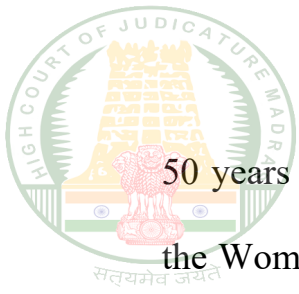
For Petitioner(s): Mr. C.B.Murali Krishnan

For Respondent(s): Mr. Mr. Srinivasan
Standing Counsel

ORDER

This Writ Petition has been filed challenging the order of the respondent dated 09.03.2020 and to quash the same,

2. The case of the petitioner is that the petitioner's father is the owner of the subject property and he died in the year 2007 leaving behind the petitioner as the legal heir. The Petitioner is residing in the aforesaid property for the past



50 years Thereafter, a part of the building was let out by the petitioner to run the Women's Hostel in the year 2016. Upto to the year 2015, the respondent herein, charged half yearly property tax of a sum of Rs.830/- and yearly property tax for a sum of Rs.1660/-. All of a sudden, the respondent increased the taxes of Rs.22,296/- for half yearly and a sum of Rs.44,592/- yearly for the petitioner's property which is exorbitant one.

2.1. The petitioner sent several representations to the respondent to reduce the exorbitant taxes levied. But the respondent without considering the same has issued several demand notices dated 03.11.2016, 14.02.2017, 22.03.2017, 03.07.2018, 09.07.2018 and 29.01.2019 and thereafter due to the threat given by the revenue inspector and bill collector, the petitioner paid a sum of Rs.89,184/- demanded by the respondent on 27.03.2017. The petitioner also sent a reply to the respondent on 27.03.2017, stating that he had been let out only a part of his property for women's hostel and he is residing in the balance portion of the subject property. But without considering the same, the respondent once again issued demand notice to the petitioner's tenant on 06.02.2019 and on the same day disconnected the water connection to the petitioner building. Thereafter, the petitioner sent a representation to the respondent on 22.02.2019 to restore the water connection, but the same was not considered. Therefore, the petitioner filed W.P.No.8579/2019 for quashing the demand notice and the same was closed based on the order passed in the



connected writ petition in W.P.No.6925 of 2019. Subsequently, the respondent herein sent the notice 09.03.2020 demanding the petitioner to pay a sum of Rs.1,15,195/- towards 2nd half yearly tax for the year 2017-2018 and 1st half yearly tax for the year 2019-2020. The said notice is impugned in this Writ Petition.

3. The learned counsel for the petitioner would submit that the respondent without following the procedure contemplated under the Tamil Nadu District Municipalities Act, 1920 had issued the impugned notice and therefore the same is liable to be set aside.

4. Per contra, the learned standing counsel appearing for the respondents would submit that only after providing an opportunity to the petitioner by issuing show cause notice, the respondent issued the demand notice. That apart, as against the demand notice, appeal remedy is available to the petitioner. But the petitioner without exhausting the same has approached this Court by way of filing this Writ Petition. He therefore prays for dismissal of the same.

5. Heard both sides. Perused the records.

6. From the records it is seen that after the demise of the petitioner's father, the petitioner was residing in the subject property till 2015 and in the



year 2016, he let out a portion of the property for rent to the Women's hostel and only thereafter the revision of tax was made. Therefore, this Court is not inclined to grant the relief sought for by the petitioner and therefore this Writ Petition stands dismissed. The petitioner is directed to pay a sum of Rs. 1,15,195/- demanded by the respondent, within a period of four weeks from the date of receipt of a copy of this order. If the petitioner fails to pay the aforesaid amount, within the aforesaid period, the respondent is at liberty to recover the amount with interest at 6% from the date of impugned order to till date. No costs. Consequently, connected Miscellaneous Petition is closed.

02-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
arr

To

The Commissioner
Poonamallee Municipality, Poonamallee, Chennai 600 056



WEB COPY

WP No. 6753 of 2



M.DHANDAPANI, J.

arr

WP No. 6753 of 2020

02-06-2026



WEB COPY

WP No. 6753 of 2

