



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 9496 of 2026
and WMP Nos.10231 & 10234 of 2026**

A.A Ayesha Gani
W/o. Late. K.A.Mohamed Farook, No.
5A/1, Rahmania Street, Koothanallur,
Needamangalam, Tiruvarur 614 101.

Petitioner(s)

Vs

1. The Commissioner,
Greater Chennai Corporation,
Chennai – 600 003.

2.The Senior Revenue officer,
Zonal Office 13, Greater Chennai
Corporation No. 115,
Dr. Muthulakshmi Salai, Adyar,
Chennai 600020.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of 2nd Respondent pertaining to the impugned Demand Notice dated 06.02.2026 in respect of the subject shop having Assessment No. 13-171-00502-000 and quash the same.

For Petitioner(s): Mr. K Shahul Hameed

For Respondent (s): Mrs.P.T.Ramadevi
Standing Counsel

**ORDER**

Mrs.P.T.Ramadevi, learned Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Standing Counsel for the Respondents.

3.The petitioner is before this Court against the impugned demand notice dated 06.02.2026 seeking to demand a sum of Rs.6,66,188/- being the arrears of property tax together with current tax liability of Rs.44,270/- from the second half of 2025-2026.

4. It is a specific case of the petitioner that the property has been vacant since 2017 and the petitioner is willing to discharge the tax liability after selling the Estate however the petitioner enable to sell the same.

5.Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents, this writ petition is disposed of by granting liberty to the petitioner to give a proper representation to the respondents for appropriate relief if any under the provisions of the



Chennai City Municipality Corporation Act,1919 (as amended) and now under the provisions of the Tamil Nadu Urban Legal Bodies Act, 1998, within a period of 30 days from the date of receipt of copy of the order.

6.In case such a representation/application is filed by the petitioner, the respondent may consider and pass appropriate orders on merits.

7.Pending such exercise, the recovery proceedings pursuant to the impugned recovery notice shall be kept in abeyance.

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

13-03-2026

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

kp

To

1.The Commissioner,
Greater Chennai Corporation, Chennai 03.

2.The Senior Revenue officer,
Zonal Office 13, Greater Chennai Corporation
No. 115, Dr. Muthulakshmi Salai,Adyar,
Chennai 6000 20.



WEB COPY

4

WP No. 9496 of 2026



C.SARAVANAN J.

kp

W.P.No.9496 of 2026

13.03.2026