IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10347 of 2023
and
W.M.P.Nos.10316 and 10317 of 2023

R.Bharath Kumar …. Petitioner

Vs

1.The Commissioner,
Greater Chennai Corporation,
Ripon Building, Park Town,
Chennai – 600 003.

2.The Chairman,
Taxation Appeals Tribunal,
Greater Chennai Corporation,
Ripon Building, Chennai – 600 003.

3.The Assistant Revenue Officer,
Zone XI Corporation of Chennai,
Valasarawakkam, Chennai – 600 087. …. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the record with regard to the letter issued by the third respondent in Lr.No.Ma.11th Na.Ka.No.R1/173/2021 dated 02.12.2022 and quash the same and direct the third respondent to measure the petitioner's property and assess tax.

For Petitioner : Mr.D.Anand Raj

For Respondents : Mr. Prithvi Chopda
Standing Counsel

ORDER

This case was heard at length on 12.12.2025, wherein this Court had observed as under :-

> "*Prima facie,* there are indications that the calculation of the demand made against the petitioner vide impugned communication dated 02.12.2022 is contrary to the order dated 04.09.2018 of the Taxation Appeals Tribunal in T.A.T.No.9 of 2018 wherein the petitioner had challenged the order dated 10.01.2018 passed by the 3rd respondent determining property tax for the petitioner's property.
>
> 2.The Taxation Appeals Tribunal vide order dated 04.09.2018, observed as follows :-
>
> "Accordingly, it is concluded that the appellant is liable to pay half yearly tax of Rs.41,040/- with effect from II/2017-2018.
>
> In the result the Appeal is partly allowed and the appellant is liable to pay half year tax of Rs.41,040/- with effect from 2/2017-2018 (second half year of 2017-2018) and to this effect the appeal is ordered and in all other aspects the appeal is dismissed. No costs. If any excess tax is paid by the appellant, it shall be adjusted towards future tax."

3.However, the demand has been made for the previous tax period starting from 2nd half of 2011-2012 to 1st half of 2017-2018 at Rs.57,260/-. This demand appears to be contrary to the order passed by the Taxation Appeals Tribunal as also order dated 20.11.2017 of the Regional Deputy Commissioner (South).

4.The respondents to revert with the correct tax demand due from the petitioner.

5.List this case under the caption "for orders" on 02.01.2026."

2. The learned counsel for the respondent submitted that there is a clerical error in the impugned Demand Notice and that a fresh Demand Notice will be issued in line with the above mentioned order dated 04.09.2018 of the Taxation Appeals Tribunal.

3. Recording the same, the impugned demand notice is hereby quashed and liberty is granted to the respondent to issue a fresh demand notice to the petitioner in accordance with the aforesaid order of the Tribunal.

4. Any amount paid/recovered from the petitioner towards the tax liability for the said period pursuant to the impugned demand notice of the 3rd respondent shall be adjusted towards tax liability pursuant to the issuance of fresh demand notice as ordered above.

5. This Writ Petition is disposed of with the above observation, Consequently, connected miscellaneous petitions are closed. No costs.

30.01.2026

Interest : Yes/No
Index : Yes/No
Neutral Citation: Yes / No
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To:

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Taxation Appeals Tribunal,
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C.SARAVANAN, J.

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