



WEB COPY

WP No. 12191 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 12191 of 2026 AND WMP NO. 13292 OF 2026

M/s. Creations
Rep. by its authorised proprietor,
R.Kumar

..Petitioner(s)

Vs

1. The Principal Secretary
Municipal Administration and water supply
department,
Fort St.George, Secretariat,
Chennai 09
2. The Chennai district collector
District collectorate office,
No. 62 Rajaji Salai, 4th Floor,
Chennai 01
3. The Directorate of Municipal administration
Urban Administrative Building, 75
Santhome High Road, MRC Nagar,
Raja Annamalaipuram, Chennai 28
4. The Commissioner, Tiruvallur Municipality
G and I, 56 Municipal office,
J.N.Road, Tiruvallur , Tamil Nadu 602001
5. The district Town and country planning
Rep. by its Assistant director,
No. 43/397- A, Second Floor,
Annai Indira Gandhi Salai,
Rajajipuram Phase II,
Kakkalur, Tiruvallur 602 001



6. Tnrera

No.1A, 1st Floor, Gandhi Irwin Bridge Rd,
Egmore, Chennai Tamil Nadu 600 008

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..Respondent(s)

call for the records of the 4th respondent pertaining to the impugned demand notice bearing No. BPP/ 014/ 2025/ 016/ 000052 dated 24.12.2025 issued by the 4th respondent and quash the same and consequently direct the respondents to issue the completion certificate in respect of the petitioners project without insisting on any further payment.

For Petitioner(s): Mr.S.Monish Kumar

For Respondent(s): Dr.T.Seenivasan,SGP
For R1, R3 & R4
Ms.C.Meera Arumugam,
AGP for R2
Ms.Bakkiyalakshmi
Govt.Advocate For R5

Order

This writ petition has been filed, challenging the impugned demand notice dated 24.12.2025 issued by the fourth respondent.

2.The petitioner claims that instead of issuing a completion certificate in favour of the petitioner, the fourth respondent has issued the impugned demand notice calling upon the petitioner to pay a huge sum of money in respect of the building plan sanction. According to the petitioner, the impugned demand is in direct contravention of the G.O. Ms. No.189 Housing and Urban Development (UD1) Department, dated 26.10.2022. According to the petitioner, the aforesaid



G.O. mandates that the premium FSI charges already paid under the original planning permission shall be deducted while calculating charges for revised proposals. According to the petitioner, in the instant case, since the FSI remains unchanged and has infact been reduced, there arises no additional chargeable amount. According to the petitioner, the impugned demand amounts to illegal double taxation.

3.Dr.T.Seenivasan, learned Special Government Pleader accepts notice on behalf of respondents 1, 3 and 4. Ms.Bakkiyalakshmi, learned Government Advocate accepts notice on behalf of the fifth respondent. Ms.C.Meera Arumugam, learned Additional Government Pleader accepts notice on behalf of the second respondent.

4.Admittedly, the petitioner was not afforded any opportunity of hearing prior to the issuance of the impugned demand notice dated 24.12.2025. Since the impugned demand has called upon the petitioner to pay a huge sum of money, which the petitioner claims that they are not liable to pay, this Court is of the considered view that the impugned demand notice dated 24.12.2025 issued by the fourth respondent has to be quashed and the matter has to be remanded back to the fourth respondent for fresh consideration, on merits and in accordance with law, after affording an opportunity of hearing to the petitioner.



5. This Court is not expressing any opinion on the merits of the respective contentions.

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6. Accordingly, this writ petition is disposed of and the impugned demand notice dated 24.12.2025 issued by the fourth respondent is treated as a show cause notice issued to the petitioner. The petitioner is directed to submit a reply to the same, within a period of four weeks from the date of receipt of a copy of this order. On receipt of the said reply from the petitioner within the stipulated time, the fourth respondent, after affording one personal hearing to the petitioner, shall pass final orders with regard to the demand made by the fourth respondent, which is the subject matter of this writ petition, after giving due consideration to the reply sent by the petitioner as well as the contentions raised by the petitioner through the personal hearing afforded to them, within a period of four weeks thereafter. Consequently, connected WMP is closed. No costs.

30-03-2026

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

VGA



To

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ABDUL QUDDHOSE J.

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