IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28793 of 2025
and
W.M.P.Nos.32274 and 32279 of 2025

Mohamed Firoze Cassim ... Petitioner

Vs.

1.The Commissioner,
Greater Chennai Corporation,
Ripon Building, Chennai-600 003.
2. The Senior Revenue Officer,
Zone No.9,
Greater Chennai Corporation,
No.1, Lake Area, 4th Cross Street,
Nungambakkam, Chennai-600 034.
3. The Managing Director,
C M W S S B,
No.1, Pumping Station Road,
Chinthadripet, Chennai-600 002. ... 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 records of the 1st Respondent pertaining to the impugned Assessment Notice No.10 dated 06.02.2025 fixing the half yearly tax at Rs.46,515 and quash the same remitting this matter back to the 1st Respondent for re-doing the assessment of Property Tax for petitioner's building considering the basic rate of tax during 1998-1999 instead of tax fixed during the year II/2017-18 or increase by 1.5 times.

For Petitioner : Mr.N.P.Jayakumar
For R1&R2 : Mr.D.B.R.Prabhu, Standing Counsel
For R3 :Mrs.V.Vijayalakshmi,
Standing Counsel

****

O R D E R

This is the second round of litigation.

2. The petitioner is before this Court challenging the final assessment Notice dated 06.02.2025, whereby the petitioner's property tax has been enhanced to Rs. 46,515/- with effect from 1/2022-23 upto 1/2024-2025 and from 11/2024-2025.

3. Earlier, the petitioner had approached this Court in W.P. Nos. 6791 and 6795 of 2024 challenging the Assessment Notice dated 08.06.2022. By order dated 18.03.2024, this Court has made the following observations:-

> "5. In these circumstances, these writ petitions are disposed of by permitting the petitioner to carry a fresh representation to the first respondent and the jurisdictional Assistant Revenue Officer within two weeks from the date of receipt of a copy of this order. Upon receipt thereof, the Assistant Revenue Officer concerned is directed to consider the representations and dispose of the same within a period of four weeks from the date of receipt thereof after providing a reasonable opportunity to the petitioner. In view of the payment of more than 50% of the amounts demanded under the demand notices, the Corporation of Chennai is restrained from initiating any coercive measures against the petitioner until the petitioner's representations are disposed of.
>
> 6. W.P.Nos.6791 and 6795 of 2024 are disposed of on the above terms. No costs. Consequently, W.M.P.Nos.7566, 7567, 7570 and 7573 of 2024 are closed."

4. Pursuant to the aforesaid order of this Court an assessment Notice was issued on 10.02.2025 bearing Reference No. Z-09/R.D.C.No.R1/1451-2/2024, after recording the petitioner's contentions. The observations made in the said assessment notice dated 10.02.2025 is as follows:-

> "In the letter, dated 22.08.2024, on behalf of the Assessee, the advocate has informed that his client has not disputed the usage and measurement mentioned in the assessment Notice and as such there is no necessary for inspection and taking re-measurement. The Assessee has requested to consider the age of building and to consider the multiplication factor for increase of tax from 1998-99.
>
> In this connection it is submitted the half yearly property tax was revised for the above said properties based on the Govt.orders during the general revision of property tax. The Assessee has not disputed the extent and usage of the property. The property tax was sub-divided into two in the year 2018 only. The Assessee has not furnished any proof for the age of the building.
>
> Hence, the half yearly property tax revised for the above property during the general revision of property tax Rs.46,515/- w.e.f 1/2022-23 is hereby confirmed and the final Notice is enclosed.
>
> Appeal if any may be preferred u/s.100 of TNULB Act, 1998."

5. As such, there is no scope for interference with the impugned final assessment notice dated 06.02.2025, which has been passed in the light of the assessment notice dated 10.02.2025, which was issued pursuant to the aforesadi order of this Court.

6. In view of the above, this writ petition is liable to be dismissed. However, liberty is granted to the petitioner to challenge the impugned assessment notice in the manner known to law and in accordance with the provisions of the Urban Local Bodies Act, 1997.

7. This writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

29.01.2026

nvi

Neutral Citations: Yes/No

To:

1.The Commissioner,
Greater Chennai Corporation,
Ripon Building, Chennai-600 003.

2. The Senior Revenue Officer,
   Zone No.9,
   Greater Chennai Corporation,
   No.1, Lake Area, 4th Cross Street,
   Nungambakkam, Chennai-600 034.

3. The Managing Director,
   C M W S S B,
   No.1, Pumping Station Road,
   Chinthadripet, Chennai-600 002.

C.SARAVANAN, J.

nvi

W.P.No.28793 of 2025 and
W.M.P.Nos.32274 and 32279 of 2025

29.01.2026