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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.01.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.29563 of 2023
and
W.M.P.No.29202 of 2023

Dr.T.L.Ramachandran,
No.1(1), Kailasapuram 1st Street,
Kailasapuram, Mylapore,
Chennai – 600 004.

..Petitioner

Vs

1. The Commissioner,
   Greater Chennai Corporation,
   Ripon Building, Periyar E.V.R.Road,
   Chennai 600 003.

2. The Managing Director,
   Chennai Metropolitan Water Supply and
   Sewerage Board, No.1, Pumping Station Road,
   Chintadripet, Chennai – 600 002.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for records of the first respondent pertaining to the impugned Revision of Assessment Order in Notice No.10.10/22-23/563882 dated 07.6.2022 and quash the same remitting this matter back to the First Respondent for re-doing the assessment of property tax for petitioner's building as per the basic rate of tax for the plinth area of the building permissible in that locality with effect from 1/2022-2023.

For Petitioner	:	Mr.N.P.Jayakumar
For Respondents	:	Mr.Prithvi Chopda, Standing Counsel, for R1. Mrs.V.Vijayalakshmi, Standing Counsel, for R2.

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ORDER

The petitioner is before this Court challenging the impugned revision of assessment order dated 07.06.2022 of property tax passed by the first respondent in Form-10 – Notice under the Chennai City Municipal Corporation Act, 1919 bearing Notice No.10.10/22-23/563882, which was proceeded by an earlier notice dated 17.11.2018.

2. The second respondent viz., the Managing Director, Chennai Metropolitan Water Supply and Sewerage Board is also arrayed as a party to this Writ Petition for the limited purpose of notice. The primary challenge to the impugned order, however, is directed against the first respondent with regard to the revision of property tax assessment.

3. The learned counsel for the petitioner submitted that the aforesaid notice was issued at a time when the earlier Government Order viz., G.O.Ms.No.150, Municipal Administration and Water Supply (M.A.IV) Department dated 19.11.2019 was in force and the assessment proceedings were subsequently kept in abeyance. It is further submitted that the petitioner had made a representation which was not considered by the Respondent before passing the impugned order.

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4. The learned counsel for the petitioner would also submit that in view of **G.O.(Ms).No.23 Municipal Administration and Water Supply (MAWS) Department,** dated **30.03.2022,** the first respondent could not have proceeded with the impugned revision of property tax assessment without taking into account the said Government Order and the representation of the petitioner.

5. Considering the submissions of the petitioner and the materials placed on record, this Court is of the view that the impugned property tax assessment order suffers from procedural irregularity inasmuch as it was passed without giving due consideration to the representation made by the petitioner and the relevant Government Orders.

6. The Court observes that the assessment and demand for property tax, if any, must be strictly in accordance with law and in conformity with the Government Orders in force at the relevant period of time.

7. In the circumstances and in the interest of justice, this Court is inclined to exercise its powers under Article 226 of the Constitution of India to set aside the impugned properly tax assessment order passed by the first respondent and the case is therefore remitted back to the Assistant Revenue Officer, Zone-IX, Corporation of Chennai, with a direction to pass a fresh order of property tax assessment in accordance with law, taking into account the petitioner's

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representation and all relevant Government Orders. The said exercise shall be completed by the concerned authority within a period of six (6) weeks from the date of receipt of a copy of this order.

8. The petitioner shall be given an opportunity of being heard before passing the fresh order on merits and the property tax, shall be determined strictly in accordance with law.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

23.01.2026

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

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To

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Greater Chennai Corporation,
Ripon Building, Periyar E.V.R.Road,
Chennai 600 003.

2. The Managing Director,
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chintadripet, Chennai – 600 002.

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C.SARAVANAN, J.

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