IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30076 of 2023

S.Usaid .... 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 Respondent I pertaining to the Impugned Revision of Assessment Order in Notice No. 7: 7/13-14/1444 dated 14.5.2013 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 correct plinth area of the building.

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

ORDER

In this Writ Petition, the petitioner has challenged the revised Assessment Notice in Notice No.7 dated 14.05.2013. The said impugned revised Assessment Notice No.7 dated 14.05.2013 was issued by the 1st respondent which was received by the petitioner as early as on 08.10.2013.

2.The case of the petitioner is that the petitioner is a tenant under the Ameerunnisa Begum Sahiba Endowments and that the petitioner is only the owner of the super structure. The impugned revised Assessment Notice No.7 dated 14.05.2013 erroneously assesses the extent of the property as 855 sq.ft. each for the ground floor, first floor and second floor while determining the property tax to be paid by the petitioner.

3.Whereas, the petitioner had leased an extent of 826 sq.ft. from the aforesaid owner of the subject property has built up only 600 sq.ft. on the ground floor, 600 sq.ft on the first floor, 600 sq.ft. on the second floor and 120 sq.ft on the third floor.

4.It is submitted by the learned counsel for the petitioner that the petitioner has sent several representations in this regard. Despite the same, the respondents have assessed the property tax to be paid by the petitioner based on incorrect data and thus have fastened the tax liability on the petitioner.

5.It is noticed that the petitioner has also sent a legal notice through their counsel on 18.01.2016, which has not been responded to by the respondents. This being the case, a demand notice dated 25.08.2023 for arrears of property tax has been issued, whereby the petitioner has been called upon to pay a sum of Rs.2,52,441/- towards property tax (Rs.2,20,000/- being arrears of property tax to be paid by the petitioner and Rs.17,875/- per half year being the current property tax demand)

6.The learned Standing Counsel for the second respondent submits that there has been a subsequent increase in the property tax based on the provisions of the Tamil Nadu Local Bodies Act, 1988.

7.The petitioner has made out a case for partial relief sought for in this writ petition. It is the case of the petitioner that the extent of the built up area is only 600 sq.ft, on each floor (Ground floor, I floor and II floor) and not 855 sq.ft. as assessed by the respondents. This issue would require a joint inspection by the respondents along with the petitioner.

8.Similarly, with respect to the third floor, the case of the petitioner is that the petitioner has built up area of only 120 sq.ft., whereas the respondents have assessed the same at 150 sq.ft. This would also require verification by way of proper measurement and inspection for assessing the property tax.

9.In view of the above, the case is remitted back to the respondents for passing fresh orders on merits for the entire period in dispute, after conducting due inspection of the subject property.

10.However, the petitioner shall deposit 50% of the property tax demand amount as in the demand notice dated 25.08.2023 and proportionate differential amount arising out of the enhanced property tax for the period thereafter.

11.This Writ Petition stands disposed of with the above observation. No costs.

30.01.2026

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

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C.SARAVANAN, J.

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