



WEB COPY

WP No. 35013 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 35013 of 2025
and
WMP.Nos.39160 & 39163 of 2025

R. Lakshmikantham

W/O. S. SENTHILNATHAN,

Plot No. 4 and 5 ,Metro Nagar extension,
Alapakkam ,Chennai -600 116.

..Petitioner(s)

Vs

1. The Commissioner

Greater Chennai Corporation, Ripon Buildings,
Chennai-600 003

2. The Regional Deputy Commissioner

Greater Chennai Corporation, Ripon Buildings,
Chennai 600 003.

3. The Assistant Revenue Officer

Zone 10, Ward No.138, Kodambakkam,
Chennai 600 024.

..Respondent(s)

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari calling for the records relating to the proceedings in Notice No.2, Revised Assessment dated 23.07.2025 bearing Notice No.2/25-26/943123, passed by the 1st and 3rd respondents herein, quash the same.



For Petitioner(s): Mr.S. Senthilnathan
For Respondent(s): Mr.A.Arun Babu
Standing Counsel

ORDER

The petitioner is before this Court against the impugned notice relating to the reassessment of property Tax issued under Notice No.2 (Revised Assessment) under Rules 256(2) and 257(1) of the Tamil Nadu Urban Local Bodies Rules, 2023.

2. By the impugned notice, the property tax has been enhanced to Rs.35,015/-for the first half of 2023-2024 and Rs.37,120/- for the second half of 2024-2025.

3. The impugned notice called upon the petitioner to submit a response within 15 days and to prefer objections, if any, before the Regional Deputy Commissioner, Greater Chennai Corporation, failing which the proposed assessment would be confirmed against the petitioner.

4. Instead of submitting a response to the notice, the petitioner has approached this Court by filing the present writ petition on 11.09.2025. Subsequently, the petitioner has submitted a representation dated 03.11.2025.



5. The learned counsel for the petitioner submits that the total extent of the land is only 1044sq.ft. Whereas the impugned notice wrongly mentions it as 4800sq.ft. and therefore the assessment is excessive and incorrect.

6. The learned counsel for the respondents submits that the petitioner's representation dated 03.11.2025 will be considered after inspection and appropriate orders will be passed in accordance with law. Recording the above submissions, the writ petition is disposed of by directing the second respondent to consider the petitioner's representation and pass appropriate orders on merits as expeditiously as possible.

7. Needless to state, before passing the final order, a joint inspection of the property shall be conducted in the presence of the petitioner, and thereafter orders shall be passed after affording an opportunity of hearing to the petitioner.

8. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

30-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No



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C.SARAVANAN, J.

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To

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Ripon Buildings, Chennai-600 003
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