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W.P.No.41852 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41852 of 2025

and

W.M.P.Nos.46890 and 46911 of 2025

1.U.Subramaniam

2. S.U.Suresh

... Petitioners

Vs.

1.The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai – 600 003.

2. The Assistant Revenue Officer,
Zone 13, Division 140,
Greater Corporation of Chennai,
No.115, Dr.MuthulakshmiSalai,
Adyar, Chennai – 600 020.

... 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 2nd Respondent under Reference No.Z-13/R.D.C.No./Spl./2024 dated 07.11.2024 and quash the same and direct the Respondents to fix the revised property tax in accordance with the provisions contained under Section 100 of the Madras City Municipal Corporation Act, 1919 and after affording the Petitioner a fair and reasonable opportunity and proceed in accordance with the law for the re-fixation of property tax for the premises at No.5(9) Kottur Garden Link Road, Kottur Garden, Kottur, Chennai 600 085.



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For Petitioners : M/s.Vasudha Thiagarajan
For Respondents : M/s.P.T.Ramadevi,
Standing Counsel

ORDER

The petitioner is before this Court challenging the Demand Notice dated 07.11.2024 pursuant to the assessment made in Form 4 under Rule 269(1) of the Tamil Nadu Urban Local Bodies Rules, 2023.

2. By the impugned demand notice, the petitioner has been called upon to pay arrears of property tax for the period of first half of 2023–2024 amounting to a sum of Rs. 25,085/- along with Rs. 252/- towards Interest / Late Fee. In total, an amount of Rs. 25,227/- has been demanded from the petitioner.

3. The challenge to the impugned demand notice dated 07.11.2024 in Form–4 issued under Rule 269(1) of the aforesaid Rules is on the ground that no prior intimation / Notice was issued to the petitioner before revising the property tax.



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4. It is submitted that by the learned counsel for the petitioner as per Rule 116 of the aforesaid Rules, a notice seeking revision of property tax ought to have been issued to the petitioner before revising the tax rates and issuing a Demand Notice.

5. In the Counter Affidavit filed by the respondents in Paragraph Nos. 8, 9, and 10, it has been stated as follows:-

“8. I respectfully submit that the Government of Tamil Nadu has passed a Government Order vide G.O.Ms.No.53, Municipal Administration and Water Supply (MA.IV) Department dated 30.03.2022 based on the recommendation of the 15th Central Finance Commission and increased the property tax for the residential and non-residential buildings. Further, pursuant to the above Government Order vide G.O.Ms.No.53, Municipal Administration and Water Supply (MA.IV) Department dated 30.03.2022 the Greater Chennai Corporation has called for objections from the general public. After carefully considering the objections of the general public a Council Resolution was passed by the Council Greater Chennai Corporation vide Resolution No.63/2022 dated 30.05.2022 by enhancing the property tax within the limits of the Greater Chennai Corporation.

9. I respectfully submit that in the meantime the Chennai City Municipal Corporation Act, 1919 has been nullified by the Government of Tamil Nadu in the month of April 2023 and the Greater Chennai



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Corporation was brought under the Tamil Nadu Urban Corporation was brought under the Tamil Nadu Urban Local Bodies Act, 1998 w.e.f 14.04.2023. Further, submit that, any person aggrieved with the tax assessment are given liberty to file a taxation appeal before the Taxation Appeal Committee, after paying the arrears of tax amount if any.”

10. I respectfully submit that during regular inspection / GIS verification a revision was made on the said property and a revised assessment order was addressed to the petitioner through postal service with the extent of the property and the petitioner was given liberty to file an appeal if any discrepancies within 15 days from the date receipt of the copy before the Regional Deputy Commissioner, Greater Chennai Corporation. Even though the petitioner herein has received the above notice, the petitioner has failed to file an objection before the Regional Deputy Commissioner, Greater Chennai Corporation and the petitioner herein has filed the present Writ Petition before this Hon’ble Court without exhausting the remedy available.”

6. I have considered the arguments advanced by the learned counsel for the petitioner as well as the learned counsel for the respondent.

7. Section 116 of the Tamil Nadu Urban Local Bodies Act, 1988, which came into force with effect from 13.04.2023, contemplates recovery of amounts due ex parte, which is extracted hereunder:-



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116. Recovery of amount due to municipality:- Without prejudice to institution of any proceedings for an offence under this Act or for the recovery of the entire amount by way of tax, licence, fees, costs, damages, compensation, charges, expenses, rents (not being rents for lands and buildings devised by the council) or penalty or other sums which under this Act or any rule made thereunder are due or any other amount remaining unpaid, such amount shall be a charge on the properties of such person and shall be recovered, as if, it were an arrear of land revenue.

116-A. Recovery of Taxes – (1) If the amount due on account of any tax is not paid within fifteen days from the date of the service of notice and if the person from whom the tax is due has not shown cause to the satisfaction of the Commissioner why it should not be paid, the Commissioner may, by following such procedure as may be prescribed, recover by distraint under his warrant and sale of the movable and immovable property of the defaulter or if the defaulter is the occupier of any building or land in respect of which a tax is due, by distress and sale of any movable property which may be found in or on such building or land, the amount due on account of the tax together with such further sums as will satisfy the probable charges that will be incurred in connection with the detention and sale of the property so distrained:

Provided that the movable property described in the proviso to sub-section (1) of section 60 of the Code of Civil Procedure, 1908 (Central Act V of 1908), shall not be liable to distraint.

(2) If for any reason the distraint, or sufficient distraint, of the defaulter's property is



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impracticable, the Commissioner may prosecute the defaulter before a Judicial Magistrate.

(3) Nothing herein contained shall preclude the Municipality from suing in civil court for the recovery of any tax, duty or other amount due to it under this Act.]

8. These provisions have to be read in conjunction with Rules 265, 266, 267, 268, and 269 of the Tamil Nadu Urban Local Bodies Act, 2016. The revision of property tax is purportedly pursuant to the general revision undertaken in terms of **G.O.Ms.No.53, Municipal Administration and Water Supply (MA.IV) Department** dated **30.03.2022**.

9. As per sub-rule (3) of Rule 265, the assessment book has to be completely revised in the case of a general revision by the Commissioner once in every five years or earlier, as per the guidelines issued by the Director of Government.

10. Thus, once a general revision is made and accepted by the council, the property tax has to be revised automatically and there is no



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question of issuing a separate notice to the assessee calling upon them to show cause as to why the property tax should not be increased. This is the mandate of Rule 265(3) of the aforesaid Rules.

11. For the sake of clarity, Rule 265 of the Tamil Nadu Urban Local Bodies Rules 2023 is reproduced below:-

“265. Preparation of assessment books:- (1)

The Commissioner shall enter the annual value of all lands, buildings, telecommunication towers and storage structures determined by him and the tax payable thereon in the computerised assessment books (or demand register) maintained for this purpose at the municipal office.

(2) Such books shall record the following particulars, insofar as they can be ascertained, with regard to each assessable item and shall be revised from time to time as and when the property tax records are modified due to change in particulars;

(a) the name of the owner and his contact number,

(b) the name of the occupier and his contact number;

(c) the name of the administrative zone, ward and street, if any, in which it is situated, any survey number with the village name which it bears;

(d) year in which the assessable item was originally assessed and last assessed;

(e) a description of the assessable item like plinth area of the building and of each storey (in sq.ft);



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the number of storeys in the building; area or extent of land (in sq.ft.);

(f) the annual value or capital value of the assessable item, as the case may be;

(g) the amount of half-yearly tax payable;

(h) usage of the assessable item, i.e., residential, non-residential, industrial, educational or mixed use purpose, telecom towers, storage structures, etc; or

(i) the amount received as rent or lease amount per year, if applicable.

(3) The assessment books shall be completely revised in case of general revision by the Commissioner once in every five years or earlier as per the guidelines issued by the Director or the Government;

Provided that nothing in this rule shall prevent the Commissioner from making routine changes in the assessment books as per provisions of the Act and these Rules;

Provided further that, in case, general revision is not undertaken whenever it is due for any reason whatsoever, the Commissioner may undertake a resurvey or reassessment of all or any of the properties in the municipality at the existing basic zonal values and tax rates.

(4) The Commissioner may, at any time, serve a notice on the owner or occupier of each land, building or storage structure as the case may be and, in case of telecommunication tower, on the owner of the land or building on which such tower is erected, within the municipal limit and such owner or occupier may within fifteen days receipt of such notice raise objections, if any, regarding the assessment with the



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Commissioner.

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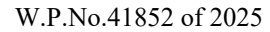
(5) The Commissioner shall dispose of such objections within thirty days of the receipt and pass written orders thereof, and the owner or occupier in case of land, building or storage structure, and in case of telecommunication tower, the owner of the land or building on which such tower is erected, shall be required to pay the amount fixed on revision within fifteen days of the date of receipt of such orders, or if the amount is not yet due, within fifteen days from the date on which it becomes due.

(6) (a) The owner or occupier as the case may be, shall be provided with a property tax book or card, either in physical or digital form, which shall contain all details relating to the assessable item and the amount of property tax payable.

(b) The property tax book or card shall be valid until the assessment is revised during a general revision or earlier, as directed by the Government in this behalf.

266. Assessment of vacant land:- (1) Where there is any land without any building situated on it, except land used for agricultural purposes, within the municipal limit, the Commissioner shall determine the property tax payable for such land having regard to its location and the rate fixed by the Council subject to the minimum and maximum rates as recommended by the Government from time to time.

(2) Where there is any land with a building situated within the municipal limit, and if the extent of land left vacant exceeds twice the plinth area of the building, the Commissioner shall levy vacant land tax on such vacant land which exceeds twice the plinth area



12. Sub-rule (3) of Rule 265 further clarifies that the aforesaid Rule prevent the Commissioner from making routine changes in the valuation book as per the provisions of the Act and the Rules. In cases, where a general revision is undertaken for any reason whatsoever, the Commissioner may undertake re-survey or reassessment of all or any properties in the Municipality at the existing basic zonal value and tax rates.

13. It is only under such circumstances that the question of issuance of prior notice for revision of property tax would arise. Consequently, there is no scope for interference with the impugned demand notice.

14. If the petitioner is aggrieved by the amount arrived at pursuant to the general revision in **G.O.Ms. No. 53, Municipal Administration and Water Supply (MA.IV) Department** dated **30.03.2022**, it is always open to the petitioner to challenge the same in the manner known to law by filing an appeal under the aforesaid Act.



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15. The learned counsel for the petitioner submits that liberty be granted to the petitioner to approach the appellate authority. This request is granted. Accordingly, the petitioner is granted liberty to file an appeal before the appellate authority within a period of four weeks from the date of receipt of a copy of this order.

16. Accordingly, this writ petition is dismissed with the above liberty. No costs. Consequently, the connected W.M.Ps. are closed.

23.01.2026

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Neutral Citations: Yes/No

To:

- 1.The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai – 600 003.
2. The Assistant Revenue Officer,
Zone 13, Division 140,
Greater Corporation of Chennai,

11/12



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No.115, Dr.MuthulakshmiSalai,
Adyar, Chennai – 600 020.

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C.SARAVANAN, J.

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