



WEB COPY



W.P.No.43587 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43587 of 2025

and

W.M.P.No.48698 of 2025

S.Vijayakumar

... Petitioner

Vs.

1. The Commissioner

Greater Chennai Corporation,
Ripon Buildings, Chennai – 600 003.

2. The Managing Director,

Chennai Metro Water Supply
and Sewerage Board (CMWSSB)
No.1, Pumping Station Road,
Chiantadripet, 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 the records of the first respondent and alleged revision of property tax pertaining to the impugned Form of notice of demand, Form-4, dated 04.10.2025 and quash the same.

For Petitioner	: Mr.N.P.Jayakumar
For R1	: Mr.P.Prithivi Chonda Standing Counsel
For R2	: Mrs.V.Vijayalakshmi Standing Counsel



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ORDER

In this Writ Petition, the Petitioner is before this Court challenging the impugned Demand Notice dated 04.10.2025, whereby the petitioner has been called upon to pay a sum of Rs.1,16,030/- towards arrears of property tax under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998 and the Chennai City Municipal Corporation Act.

2. It is noticed that pursuant to the general revision of property tax vide **G.O.(MS).No.53** dated **30.03.2022** issued by the Municipal Administration and Water Supply Department, there was an upward revision of the property tax. However, the petitioner has been paying property tax under the old regime and the same has been disputed.

3. At the time of admission, the petitioner was directed to deposit a sum of Rs.30,000/- towards the property tax demanded under the impugned order vide order dated 18.11.2025. The petitioner has complied with the said direction, which is confirmed by the learned standing counsel for the respondents.



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4. The learned standing counsel for the respondents further confirmed that pursuant to the aforesaid payment of Rs.30,000/-, presently there are no other arrears of tax payable reflected in the portal and that the petitioner is not in arrears of property tax for the relevant tax period.

5. It is submitted by the learned standing counsel for the respondents that after the general revision of property tax, the property tax was enhanced to Rs.20,455/- for the first half of 2023-2024 and thereafter to Rs.21,680/- for the second half of 2024-2025. Thus, the petitioner has been asked to pay the aforesaid arrears after adjusting the amounts already paid by the petitioner.

6. Since the revision has been made pursuant to the aforesaid Government order without giving notice to the petitioner, the case is remitted back to the first respondent to pass a fresh orders on merits, assessing the correct property tax payable by the petitioner in respect of the property owned by the petitioner. Such exercise shall be completed by the respondents within a period of four weeks from the date of receipt of a copy of this order.



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7. Needless to state, the petitioner shall be heard before final orders are passed and all further recovery of tax arrears from the petitioner shall be subject to the final order to be passed by the respondents.

8. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

23.01.2026

Neutral Citation: Yes / No
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To:

1. The Commissioner
Greater Chennai Corporation,
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C.SARAVANAN, J.

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