



WEB COPY

WP No. 47590 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 47590 of 2025

and

W.M.P.No.53109 and 53111 of 2025

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..Petitioner(s)

Vs

1. The Greater Chennai Corporation,
Rep by its Commissioner, Rippon Building,
No.1131, EVR Periyar Salai, Park Town,
Chennai- 600 003.
2. The Regional Deputy Commissioner,
Greater Chennai Corporation, Rippon Building,
Chennai-600 003.
3. The Senior Revenue Officer, Zone 8,
Greater Chennai Corporation
36B Pulla Avenue, Shenoy Nagar,
Chennai-600 030.

..Respondent(s)

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 relating to the demand notice dated 18.09.2025 calling for payment of a sum of Rs.6,15,100/- as property tax quash the same along with the revised assessment in respect of the property tax ID Number 08-094-07628-000 dated 21.08.2025 for the property situate at Sidco Nagar 4th Main Road, Villivakkam, Chennai – 600 049 from the file of the 3rd Respondent and quash the same with directions to the Respondents to follow principles of natural justice, the procedure or method of assessment of property tax as per the due process of law as provided under Chennai City Municipal Corporation Act.



For Petitioner(s):

Mr.S.Elangovan
for M/s.The Ram Gokul Advocates And Associates

For Respondent(s):

Ms. K. Ashwini Devi
Standing Counsel

ORDER

Heard the learned counsel for the Petitioner and the learned Standing Counsel for the Respondents.

2. The learned Standing Counsel for the Respondents submits that the matter can be remitted back to the Respondents subject to the Petitioner giving a proper representation as is required under the impugned Notice No.2 proposing to revise the assessment.

3. A reading of the impugned Notice itself indicates that the Petitioner is required to respond, within a period of 15 days from the said Notice. However, the Petitioner has failed to do the same.

4. Recording the above submission of the learned Standing counsel for the Respondents, the case is remitted back to the 2nd Respondent to pass a fresh order of assessment, within a period of thirty days from the date of receipt of a copy of this order.



5. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

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

20-02-2026

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

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To

1. The Greater Chennai Corporation
Rep by its Commissioner, Rippon Building,
No.1131, EVR Periyar Salai, Park Town,
Chennai- 600 003.
2. The Regional Deputy Commissioner,
Greater Chennai Corporation Rippon Building,
Chennai- 600 003.
3. The Senior Revenue Officer, Zone 8,
Greater Chennai Corporation 36B Pulla
Avenue, Shenoy Nagar, Chennai-600 030.



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C.SARAVANAN, J.

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