IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3098 of 2026
and
W.M.P.Nos.3485 and 3487 of 2026

Wavin India Limited,
Rep by its Director,
Mr.Sundar Singh Bhandari. ... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep by its Secretary to the Government,
Municipal Administration and Water Supply Department,
Fort St.George, Chennai – 600 009.

2.The Greater Chennai Corporation,
Rep by its Regional Deputy Commissioner (North),
No.62, Basin Bridge Road,
Old Washermanpet, Chennai – 600 021.

3.The Zonal Officer (Revenue Department),
Zonal Office – VII, (Ambattur),
Greater Chennai Corporation,
M.T.H.Road, (Opp to Dunlop),
Chennai – 600 053.

4.The Senior Revenue Officer,
Greater Chennai Corporation,
Zonal Office – VII – Ambattur,
M.T.H Road, (Opp to Dunlop),
Ambattur, Chennai – 600 053.

5.The Assistant Revenue Officer,
Greater Chennai Corporation,
Zonal Office – VII – Ambattur,
M.T.H.Road, (opp to Dunlop),
Ambattur, Chennai – 600 053. ... 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 relating to the impugned order dated 29.08.2025 made in Notice/2/25-26/954285 issued by the 5th respondent and consequential order pursuant to the delegation order dated 15.10.2025 made in Z.O.VII C.No.R1/3312/2025 passed by the 4th respondent quash the same and consequently direct the respondents 2 to 5 calculate the property tax in terms of the provisions of the Tamil Nadu Urban Local Bodies Act and Rules by giving an opportunity to the Petitioner.

For Petitioner : Mr.G.Ethirajulu

For Respondents : Mr.G.Ameedius
Government Advocate
for R1
Mr.Prithvi Chopda
Standing Counsel
for R2 to R5

ORDER

Mr.G.Ameedius, learned Government Advocate takes notice for 1st Respondent and Mr.Prithvi Chopda, learned Standing Counsel takes notice for 2nd to 5th Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for 1st Respondent and the learned Standing Counsel for 2nd to 5th Respondents.

3. The details of the impugned orders in this Writ Petition are as follows:-

Sl.No	**Order date**	**Respondent**
1	29.08.2025	5th Respondent / The Assistant Revenue Officer
2	15.10.2025	4th Respondent / The Senior Revenue Officer

4. By the impugned Notice No.2 dated 29.08.2025, revised assessment order was issued under Rule 256(2) and 257(1) of the Tamil Nadu Urban Local Bodies Rules, 2023, by the 5th Respondent, wherein, the Petitioner has been assessed to property tax and vacant land tax for a total sum of Rs.16,36,435/- for the tax period upto first half of 2023-2024 and Rs.17,34,625/- from second half of 2024-2025.

5. The Petitioner has also challenged the consequential order bearing Reference No.Z.O.VII.C.No.R1/3312/2025 dated 15.10.2025 passed by the 4th Respondent, whereby, it has been stated as follows:-

“In this regard the following are furnished as clarification and for your information:

(a)The Basic Street for calculating vacant land Tax is Rs.1/-. The calculation sheet of VLT for your property is given below:-

Vacant Land Tax			Area	BSR	Amount (Rs)
A	M.R.V.	Land Extent	8,83,622	1.00	8,83,622
B	A.R.V	(ax12)		12	1,06,03,464
C	Annual Value				1,06,03,464
D	Property tax		12.40%		13,14,830

(b)The Government have repealed the Chennai City Municipal Corporation Act, 1919 and brought the all the Urban Local Bodies, under Tamil Nadu Urban Local Bodies Act, 1998 and Tamil Nadu Urban Local Bodies Rules 2023 with effect from 13.04.2023.

The G.O.Ms.No.113, Municipal Administration and Water Supply Department dated 05.09.2024 is issued for the amendment to Rule 264(2) of Tamil Nadu Urban Local Bodies Rules 2023.

(c)The vacant Land tax is calculated as per the provisions of Section 86 of Tamil Nadu Urban Local Bodies Act, 1998 and Rule 266 of Tamil Nadu Urban Local Bodies Rules 2023. As per the above provisions, if 1000 sq.ft, land is there and plinth area of building is 100 sq.ft., the twice the plinth area i.e 200 sq. ft. is left and vacant land tax is levied for remaining 800 sq.ft vacant land. Your total land extent is 9,71,388 aq.ft total plinth area of the property is (Permanent 39721 sq.ft – Semi permanent 4162 sq.ft) 43883 sq.ft., vacant land area to be assessed for this property is 8,83,622 sq.ft [971388-87,766 sq.ft. (43883 x 2)]. Hence vacant land tax is calculated for 8,83,622 sq.ft.

Vacant Land Tax			Area	BSR	Amount (Rs)
A	M.R.V.	Land Extent	8,83,622	1.00	8,83,622
B	A.R.V	(ax12)		12	1,06,03,464
C	Annual Value				1,06,03,464
D	Property tax		12.40%		13,14,830

Therefore, it is informed that the revision of tax had been made as per the Act and Rules existing in force and you are requested to make the arrear property tax payment immediately to Greater Chennai Corporation as per Rule 259(1)(b) of Tamil Nadu Urban Local Bodies Rules 2023. "

6. The impugned notice issued by the 5th Respondent and the impugned order passed by the 4th Respondent have also culminated in the issuance of a notice dated 13.01.2026 in Form 7 and yet another order dated 29.01.2026 of the 4th Respondent, wherein, the Petitioner has been asked to pay total property tax and arrears of property for a sum of Rs.57,74,776/-.

7. The challenge to the impugned proceedings is primarily on the ground that in the impugned notice No.2 revised assessment dated 29.08.2025, it has been stated that the Petitioner could raise objections, if any before the 2nd respondent. However, the impugned order dated 15.10.2025 has been passed pursuant to impugned Notice by the 4th Respondent.

8. It is submitted by the learned counsel for the Petitioner that there is a violation of Principles of Natural Justice. On a specific query, as to how the 4th Respondent has passed an order, there is no answer. However, the Petitioner has been asked to approach the 2nd Respondent in the impugned Notice.

9. The learned Government Advocate for the 1st Respondent submitted that the impugned order dated 15.10.2025 merely clarifies the position and therefore the impugned order did not require any interference in the hands of this Court.

10. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the 1st Respondent and the learned Standing Counsel for 2nd to 5th Respondents.

11. Considering the same, the impugned order dated 15.10.2025 is quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits as expeditiously as possible preferably within a period of four weeks from today.

12. Pending such exercise, all further proceedings pursuant to impugned revised assessment Notice shall be kept in abeyance.

13. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

30.01.2026

Neutral Citation: Yes / No
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To:

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Rep by its Secretary to the Government,
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2.The Greater Chennai Corporation,
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C.SARAVANAN, J.

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