



W.P.Nos.44712, 44715 & 44717 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos. 44712, 44715, 44717 of 2025

and

WMP.Nos.49905, 49909 & 49912 of 2025

Arulmigu Elamaiyakkinar Temple,
Represented by its Hereditary Trustee,
Palaniappa Chettiar,
S/o. Subramania Chettiar,
No.11, Elamaiyakkinar Koil Street,
Chidambaram – 608 001,
Cuddalore District.

... Petitioner in
WP.Nos. 44712 & 44715 of 2025

PR.M.P.Palaniappa Chettiar,
S/o. Subramania Chettiar,
No.11, Elamaiyakkinar Koil Street,
Chidambaram – 608 001.
Cuddalore District.

... Petitioner in
WP.No. 44717 of 2025

Vs.

1.The Director of Municipal Administration
M.R.C.Nagar
Raja Annamalaipuram
Chennai 600 028

2.The Commissioner
Chidambaram Municipality
Cuddalore District.



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...Respondents in all WPs

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Prayer in W.P.No.44712 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned demand notice in Assessment No.092/016/900392 dated 04.10.2024 served on 06.02.2025 by the 2nd respondent by revising the property tax for shops owned by the petitioner temple situate at Elamaiyakkinar Koil Street, Nellukadai Street, Periyahajjiyar Street in Chidambaram Town, Cuddalore District and to quash the same , consequently, direct the 2nd respondent to receive the pre-revised tax and to refund the excess demand amount paid by the petitioner.

Prayer in W.P.No.44715 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned demand notice in Assessment No.092/016/900391 dated 04.10.2024 served on 06.02.2025 by the 2nd respondent by revising the property tax for shops owned by the petitioner temple situate at Elamaiyakkinar Koil Street, Nellukadai Street, Periyahajjiyar Street in Chidambaram Town, Cuddalore District and to quash the same, consequently, direct the 2nd respondent to receive the pre-revised tax and to refund the excess demand amount paid by the petitioner.

Prayer in W.P.No.44717 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned demand notice in Assessment No.092/016/900311 dated 04.10.2024 served on 06.02.2025 by the



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2nd respondent by revising the property tax for shops owned by the petitioner situate at Elamaiyakkinar Koil Street, Nellukadai Street, Periyahajjiyar Street in Chidambaram Town, Cuddalore District and to quash the same, consequently, direct the 2nd respondent to receive the pre-revised tax.

For Petitioner : Mr.C.Prabakaran in all WPs

For R2 : Mr.P.Srinivas
Standing Counsel in all WPs

COMMON ORDER

Mr.P.Srinivas, learned Standing Counsel takes notice for the 2nd Respondent.

2. The learned counsel for the petitioner submits that the petitioner has also filed a similar writ petition in W.P.No.44710 of 2025, which came up for admission on 20.11.2025. On that date, this Court granted an interim stay with certain conditions. Therefore, the petitioner prays for an interim stay in these writ petitions as well.

3. Considering the same, there shall be an order of interim stay of all further recovery proceedings pursuant to the impugned orders dated



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04.10.2025, subject to the petitioner depositing 50% of the tax demanded in each case within a period of 30 days from the date of receipt of a copy of this order.

4. Post these matters on 19.12.2025 along with W.P.No.44710 of 2025.

24.11.2025

Neutral Citation : Yes / No
av

To:

1.The Director of Municipal Administration
M.R.C.Nagar
Raja Annamalaipuram
Chennai 600 028

2.The Commissioner
Chidambaram Municipality
Cuddalore District.



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C.SARAVANAN, J.
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