



WEB COPY

WP No. 41852 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41852 of 2025

AND

WMP NO. 46890 OF 2025, WMP NO. 46911 OF 2025

U Subramaniam

S/O.Late.S.Uthirapathy, M Block, Flat
No 5, 1st Floor, Rail Nagar
Padikuppam Main Road, Koyambedu,
Chennai-600 107 and another

Petitioner(s)

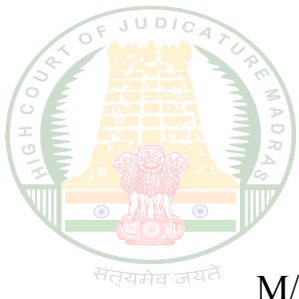
Vs

The Commissioner

Corporation Of Chennai, Ripon
Buildings Chennai-600 003 and another

Respondent(s)

For Petitioner(s):	M/s.Vasudha Thiagarajan
For Respondent:	M/s.P.T.Ramadevi
	Standing Counsel



ORDER

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M/s.P.T.Ramadevi, learned Standing Counsel, takes notice for the respondents.

2. The petitioner appears to have made out a *prima facie* case on merits, as the impugned demand notice dated 07.11.2024, seeking to recover a sum of Rs.25,337/- towards tax and Surcharge (interest on late filing) for the period First Half Yearly of 2023-24, without a proper revision of the assessment that was made earlier is unsustainable on 24.09.2018 in respect of which the petitioner was issued with Notice No.1 for the property tax general revision 2018-19.

3. Therefore, there shall be an order of interim stay of all recovery proceedings subject to the petitioner having paid the tax that was assessed on 24.09.2018.

4. Post the matter after four weeks for filing counter affidavit and for final disposal.

07-11-2025

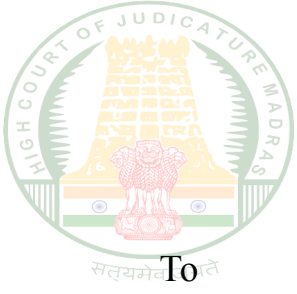
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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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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

Muthulakshmi Salai, Adyar, Chennai



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C.SARAVANAN, J.

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WMP NO. 46890 OF
2025, WMP NO. 46911
OF 2025**

07-11-2025