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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 24440 of 2026
and WMP.No.26635 of 2026

M Kadirvel,
S/o.Muthusami,
No.6,Velappan Nagar,
BR Puram, Peelamedu,
Coimbatore-641004.

..Petitioner

Vs

1.The Commissioner,
Coimbatore City Municipal Corporation,
Coimbatore-641001.

2.The Assistant Commissioner,
Ward No.024, East Zone,
Coimbatore City Municipal Corporation,
Coimbatore - 641 004.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Mandamus directing the Respondents to reclassify the property tax assessment as "Residential Usage" for the Petitioner's property situated at S.F. No.423/2 in Thaneer Pandhal, 6th Cross Street, Villankurichi Village, bearing Door Nos. 15/1, 15/2, 15/3, 15/4 and 15/5, Thanner Pandhal, Ward No.024, East Zone, under Assessment Nos. 162/024/908770, 162/024/908771, which has been incorrectly classified as "Commercial Usage" and to adjust the excess property tax amount already remitted by the Petitioner under the commercial category towards future and/or pending property tax liabilities, by considering the Petitioner's representation dated 24.11.2025 and in light of the order passed by this Hon'ble Court in W.P.

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No.10194 of 2025 and batch dated 07.11.2025, within the time frame as fixed by this Hon'ble Court.

For Petitioner: Mr. S.Senthil

For Respondents: Mr. M. Velmurugan
Standing Counsel (Coimbatore Corporation)

ORDER

Asserting that the petitioner is running a ladies hostel in the property situated at S.F. No.423/2 in Thaneer Pandhal, 6th Cross Street, Villankurichi Village, Coimbatore from 2020, the petitioner has approached this Court for a direction to the respondents to re-classify the property.

2. Learned counsel for the petitioner relies on the judgment of this Court in a batch of cases wherein W.P.No.10194 of 2025 was the lead case. On that basis, he submits that the ladies hostel should be treated as a residential unit for purposes of payment of property tax.

3. Mr. M. Velmurugan, learned Standing Counsel (Coimbatore Corporation), accepts notice for the respondents. He points out that the judgment relied upon by the petitioner was carried in appeal. He adds that the said judgment holds that the decision cannot be applied mechanically to all cases and that prior verification is necessary.

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4. At this juncture, it does not appear that an interim stay has been granted by the Division Bench of the judgment relied on by learned counsel for the petitioner. As correctly pointed out by learned standing counsel for the respondents, the principle laid down therein cannot be mechanically extended and requires a prior verification by the corporation so as to ascertain whether the petitioner is indeed running a ladies hostel as asserted.

5. For reasons aforesaid, this writ petition is disposed of on the following terms:

(i) The second respondent is directed to conduct an enquiry to ascertain whether the petitioner is indeed running a ladies hostel from the relevant premises.

(ii) A reasonable opportunity shall be provided to the petitioner in such enquiry.

(iii) Upon conclusion thereof, a speaking order shall be issued in relation to the petitioner's request for re-classification within three months from the date of receipt of a copy of this order. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

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(2/6)

Index:Yes/No
Neutral Citation:Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

1. The Commissioner,
Coimbatore City Municipal Corporation,
Coimbatore-641001.

2. The Assistant Commissioner,
Ward No.024, East Zone,
Coimbatore City Municipal Corporation,
Coimbatore - 641 004.

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