



W.P.(MD)No.9004 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.9004 of 2026

and

W.P.(MD)No.7221 of 2026

T.S.Vinoth Kumar

... Petitioner

-VS-

1.The Commissioner,
Madurai Corporation,
Corporation Building,
Madurai - 625 002.

2.The Assistant Commissioner,
Zone-II (North),
Madurai Corporation,
Madurai - 625 007.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned communication issued by the second respondent herein in Ma2Aa4B4/001542/2026 signed on 25.02.2026 and quash the same as illegal and consequently directing the respondents to refix the property tax pertaining to the petitioner's house property with old assessment No.115/10760, new assessment No.115/033/900814, in Ward No.WD033, Madurai Corporation by following the



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decree dated 10.04.2023 passed in O.S.No.621 of 2018 by the learned Principal District Munsif, Madurai Town.

For Petitioner : Mr.P.Subbiah

For Respondents : Mr.F.Deepak
Standing Counsel

ORDER

This Writ Petition is filed for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned communication dated 25.02.2026 and to quash the same, and consequently to direct the respondents to refix the property tax pertaining to the petitioner's house property bearing old Assessment No.115/10760 and new Assessment No.115/033/900814, situated in Ward No.WD033, Madurai Corporation, by following the decree dated 10.04.2023 passed in O.S.No.621 of 2018 by the learned Principal District Munsif, Madurai.

2. The learned counsel for the petitioner would submit that the petitioner is the owner of the aforesaid property and that the same has been used purely for residential purposes and not for any commercial activity. While so, when a demand notice was earlier issued on 14.07.2016 and assessment was made, the petitioner approached the Principal District Munsif Court, Madurai, by filing



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O.S.No.621 of 2018. After a full-fledged trial and upon consideration of the case on merits, the said demand notice dated 14.07.2016 was declared null and void. The Court further directed the respondent Corporation to issue a show cause notice to the petitioner and to reassess the tax in respect of the petitioner's property. However, the said directions were not complied with, and the impugned communication has now been issued demanding arrears of tax to the tune of Rs.3,73,744/-. Hence, the present Writ Petition.

3. Per contra, the learned Standing Counsel appearing for the respondent Corporation would submit that it is true that a decree has been passed in favour of the petitioner. Pursuant thereto, a notice for fresh assessment was issued on 18.11.2024 and measurements were also taken. It is further submitted that the petitioner subsequently requested that the property be treated as residential in nature. Considering the same, fresh assessment orders were passed on 21.12.2024, based on which the impugned demand notice has been issued. It is also contended that only upon payment of the arrears, the request for conversion of the property from commercial to residential could be considered, and accordingly, the impugned order has been passed.



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4. I have considered the rival submissions made on either side and perused the materials available on record.

5. At the time when the earlier proceedings were initiated in the year 2016, the provisions of the Madurai City Municipal Corporation Act, 1971 alone were applicable. This Court, in **Shanmugha Nadar vs. The Corporation of Madurai¹**, has held that unless there is an express bar to the filing of a suit, the existence of an alternative remedy would not preclude a party from approaching the Civil Court. Therefore, in the absence of any such bar at the relevant point of time, the petitioner was justified in filing the civil suit. The Civil Court, after contest, passed a decree which is binding on both the petitioner as well as the respondent Corporation. By the said decree, the earlier demand was set aside and the Corporation was directed to pass a fresh order of assessment.

6. It is seen that the respondent Corporation initiated proceedings pursuant to the decree only on 18.11.2024 by issuing notice to the petitioner for fresh inspection. Subsequently, inspection was carried out and an order came to be passed on 21.12.2024. The operative portion of the order dated 21.12.2024 reads

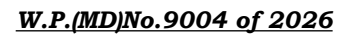
1 1980 (2) MLJ 140



"மேற்கண்ட தீர்ப்பாணையை நிறைவேற்றும் பொருட்டு தாவாவில் கட்டுப்பட்ட இடத்தை தங்கள் முன்னிலையில் மறு அளவீடு செய்யப்படவுள்ள விபரம் தெரிவித்து, பார்வை-2ல் கண்டுள்ள 18.11.2024-ம் தேதிய இவ்வலுவலக கடிதத்தின் வாயிலாக தகவல் தெரிவிக்கப்பட்டு, மேற்கண்ட கட்டிடம் தங்கள் முன்னிலையில் கடந்த 02.12.2024-ம் தேதியில் மறு அளவீடு மேற்கொள்ளப்பட்டது.

மேற்கண்டவாறு மறு ஆளவீடு செய்யப்பட்டதில், கணினியில் உள்ள கட்டிட அளவும், ஸ்தலத்தில் மேற்கொள்ளப்பட்ட அளவீடும் சரியாக உள்ள காரணத்தால், மேற்படி வரிவிதிப்பு எண்ணிற்குரிய உபயோகம் வணிகம் என்று உள்ளதை, தங்களால் சமர்ப்பிக்கப்பட்ட மின்சார வாரிய பயனீட்டு எண் : 0500721081 பட்டியலின் அடிப்படையில் (Usage Change LM51 to LA1A on 05.10.2021) 01.10.2021 முதல் குடியிருப்பு அடிப்படையில் மாற்றம் செய்யப்பட வேண்டும் என்ற அடிப்படையில், மேற்கண்ட வரிவிதிப்பு எண்ணிற்கு 2014-2015-I-ம் அரையாண்டு முதல் நிலுலையாக உள்ள மொத்த கேட்புத் தொகையில் முதற்கட்டமாக பார்வை-3ல் கண்டுள்ளவாறு காசோலை எண்: 626231/நாள்:21.12.2024-ன் படி தங்களால் செலுத்தப்பட்ட தொகை ரூ. 1,00,000/- உரிய காலத்தில் 2014-2015-I முதல் 2015-2016-I அரையாண்டு வரை முழுத்தொகையும், 2015-2016-IIம் அரையாண்டிற்கு பகுதி தொகையும் வரவு வைக்கப்பட்டுள்ளது."

7. Thus, on a perusal of the same, it is evident that though the Civil Court had specifically mandated the respondent Corporation to issue a show cause notice and thereafter pass fresh orders of assessment, the second respondent, after conducting inspection, has straightaway passed the above order determining the liability.



9. In both respects, the impugned order is in clear violation of the decree passed and, therefore, cannot be sustained. Consequently, the impugned demand, which is based on such an order, is also liable to be set aside. It must, however, be noted that in the present statutory framework under the Urban Local Bodies Act, 1998 there exists a bar on the institution of civil suits. Nevertheless, the decree already passed by the Civil Court continues to bind the parties.

10. In view of the above, this Writ Petition is ordered on the following terms:



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(i) The impugned communication of the second respondent dated 25.02.2026 is set aside.

(ii) The respondent Corporation is at liberty to issue a show cause notice, as mandated in the decree, based on the inspection already conducted, and thereafter, consider the objections of the petitioner, if any, and pass a reasoned and speaking order of assessment in accordance with law. Only thereafter, the respondent Corporation may determine the arrears, if any, and issue a consequential demand.

No costs. Consequently, the connected Miscellaneous Petition is closed.

06.04.2026

NCC : Yes
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To:-

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