

W.P.(MD) No.19191 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.07.2026

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.19191 of 2026

and

W.M.P.(MD) Nos.14182, 14184 & 14185 of 2026

P.K.N.Arumugam

... Petitioner

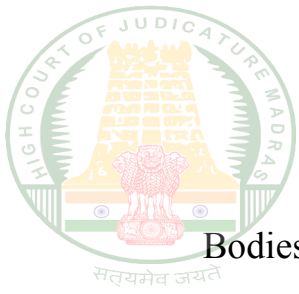
Vs.

1.The Commissioner,
The Madurai City Municipal Corporation,
Arignar Anna Maaligai,
Tallakualm, Madurai - 2.

2.The Assistant Commissioner,
Zone-3 (Central),
The Madurai City Municipal Corporation,
Madurai-1.

... 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 pertaining the impugned letter in Na.ka.Ma.3B3/002359/2026 dated 27.06.2026 issued by second respondent as per the instruction of the first respondent and quash the same as illegal and consequently directing the respondents to calculate the property tax for the petitioner's building with reasonable as per the Rules 257 and 262 of Tamilnadu Urban Local



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Bodies Rules, 2023 and Sections 78(3) and 82 of the Tamilnadu District Municipalities Act, 1920.

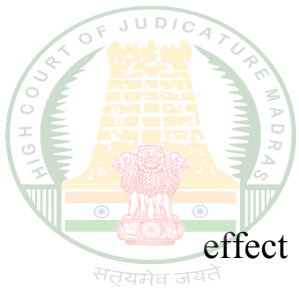
For Petitioner : M/s.D.Geetha

For Respondents : M/s.Devasena
Standing Counsel

ORDER

The petitioner is before this Court challenging the impugned notice dated 27.06.2026 bearing reference Na.Ka.Ma.3B3/002359/2026 issued by the second respondent, Assistant Commissioner, whereby the petitioner has been called upon to pay arrears of property tax amounting to Rs.88,00,702/- for the period commencing from the first half-year of the financial year 2022-2023.

2. The learned counsel for the petitioner would submit that the petitioner's property has been assessed under the category of commercial property since 2007 and that the property was initially assessed to property tax at Rs.71,196/- on half-yearly basis. Subsequently, the half-yearly property tax was revised to Rs.1,42,092/- with effect from the first half of the financial year 2022-2023 and thereafter to Rs.1,50,936/- with



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effect from the second half of the financial year 2025-2026, which the petitioner has been diligently paying.

3. It is further submitted that however, the second respondent has now unilaterally revised the half-yearly property tax to Rs.9,70,523/- with retrospective effect from the first half of the financial year 2021-2022. According to the petitioner, the revised tax is approximately 642.99% of the previous half-yearly tax of Rs.1,50,936/- [second half of the financial year 2025-2026], 682.95% of the half-yearly tax of Rs.1,42,092/- [first half of the financial year 2022-2023] and 1363.18% of the original half-yearly tax of Rs.71,196/- [financial year 2021-2022].

4. The learned Standing Counsel for the respondents, on the other hand, would submit that the petitioner had evaded payment of property tax by not disclosing the total built-up area measuring more than 25,270 sq.ft., which came to light during the inspection conducted pursuant to the interim order dated 20.08.2025 passed by the Division Bench of this Court in W.P.(MD) No.19517 of 2025. The relevant portion of the said order reads as follows:



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“2. However, action plan has not been stated in the report, which is of paramount importance and such action plan alone will provide assistance for the purpose of re-assessing or find out the illegalities or under-assessment in the matter of property tax. In this regard, the sixth respondent / the District Collector, Madurai District is directed to coordinate with the Corporation Commissioner and if required, depute the Deputy Tahsildar in each Zone for constitution of SubCommittees enabling them to initiate all appropriate actions to re-assess or find out under-assessment of property tax etc., The Commissioner, Madurai Corporation is directed to coordinate with the District Collector, Madurai District, workout an effective modality for conducting field inspections, survey the properties and verify the correctness of the assessment, etc.

3. The Commissioner, Madurai Corporation and the District Collector, Madurai District shall have an effective consultation and file an action plan report enabling this Court to ensure that the efforts are undertaken in a fruitful manner and in the public interest.

4. Post the matter on 26.08.2025.

5. It is made clear that the police investigation team shall continue their investigation even in respect of under-assessment, illegalities in the matter of assessment, etc., in an independent manner.”

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Standing Counsel for the respondents.



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WEB COPY 6. There is no doubt that the impugned order has been passed in an arbitrary manner, as no notice was issued to the petitioner before revising the property tax assessment, particularly when the revision resulted in a substantial increase in the property tax payable by the petitioner.

7. Accordingly, the impugned order/notice is quashed and the matter is remitted to the respondents for passing a fresh assessment order after conducting an inspection of the petitioner's property, upon due notice to the petitioner. After completing the inspection, the respondents shall issue a notice to the petitioner, afford him an opportunity of being heard, and thereafter determine the property tax payable by the petitioner strictly in accordance with law.

8. The respondents are further directed to restore the civic amenities which are stated to have been disconnected after the impugned order has been passed. Any recovery proceedings shall be initiated only after fresh assessment orders are passed in accordance with law. It is made clear that the assessment shall be made strictly in accordance with law.



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WEB COPY 9. With the above observations, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

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NCC : Yes / No

Index : Yes / No

To

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C.SARAVANAN, J.

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