



W.P.(MD) No. 20237 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 20237 of 2026
and
W.M.P.(MD) No.15000 of 2026**

R.Francis

... Petitioner

Vs

The Commissioner,
Nagercoil Corporation,
Nagercoil.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned order of the respondent in Na.Ka.No.2917/2025/A3 dated 12.05.2026 and quash the same and consequently direct the respondent not to insist payment of property tax or the revision of the same retrospectively from the petitioner in respect of Assessment No.150/030/901211 for the building in D.No.17/2.

For petitioner : Mr. H.Arumugam

For respondent : Mr.F.Deepak
Standing Counsel



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ORDER

This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Standing Counsel for the respondent.

2. This is the second round of litigation before this Court and the third round before the Court in general. It is the specific case of the petitioner that the petitioner had constructed a residential building measuring an extent of 989 sq.ft in the year 1995. However, the respondent had wrongly assessed the said property tax as if the the put-up area of the building was 1500 sq.ft.

3. The petitioner had, thus, filed a suit before the I Additional District Munsif Court, Nagercoil in O.S.No.116 of 2005. The said suit was filed for a permanent injunction to restrain the respondent corporation from collecting tax in excess. The suit was decreed by the Trial Court by its judgment and decree dated 22.02.2006. However, the appeal filed by the corporation was also dismissed in A.S.Sr.No.5337 of 2010 at the stage of condonation of delay.



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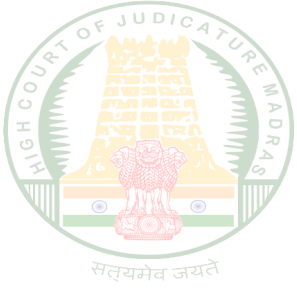
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4. Meanwhile, the petitioner was issued with a demand notice dated 04.10.2024 and this was challenged before this Court in W.P.(MD) No.4129 of 2025. This Court recorded the submissions of the petitioner that the petitioner admitted the tax liability of Rs.18,345/-, pursuant to the order of this Court, the petitioner paid the said admitted amount on 17.02.2025. Thereafter, this Court, *vide* order dated 20.03.2025, by recording the remittance of the said admitted amount, directed the respondent for fresh consideration by considering the fact that the petitioner had paid the admitted tax.

5. Pursuant to the aforesaid order of this Court in W.P.(MD) No.4129 of 2025 dated 20.03.2025, the impugned demand has been made towards the arrears of tax from the first half of 1998-99 upto the second half of 2025-26. The total demand has been made at Rs.2,74,176/-.

6. It is submitted that a huge demand has been made contrary to the orders of this Court dated 20.03.2025.

7. The learned Standing Counsel for the respondent, on the other hand,



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would draw attention to the judgment of the Trial Court in O.S.No.116 of 2005 dated 22.02.2006, wherein in para 16, it has been stated that on the date of the order, the petitioner was in arrears of tax. Para 16 of the order reads as under:

□16) மேற்கண்ட பரிசீலனையில் இருந்து, மனுதாரர் எதிர்மனுதாரர் மாநகராட்சிக்கு ஏறத்தாழ சுமார் 17 ஆண்டுகளாக தன்னால் ஒப்புக்கொள்ளப்பட்ட வரியையும் செலுத்த முற்படாமல் நிலுவை வைத்துள்ளார் என்பதை இந்நீதிமன்றத்தால் அறிய முடிகிறது.□

8. Thus, the petitioner is liable to pay tax for the arrears of property tax, which was not paid for the entire property starting from the first half of 1998-99. However, it is noticed that there is an unilateral increase in the tax liability on the petitioner without proper notice to the petitioner. Therefore, I am left with no other option except to quash the impugned order and remit the case back to the respondent to pass fresh orders.

9. Hence, the impugned order, which stands quashed, shall be treated as a show cause notice. The petitioner shall file a reply to the same within a period of thirty (30) days from the date of receipt of a copy of this order. Thereafter, the respondent shall proceed to pass final orders on merits.



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10. It is made clear that the petitioner shall pay the arrears of tax for the entire property based on the final determination made by the respondent.

11. This Writ Petition is disposed of, with the above observations. No costs.
Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

17.07.2026

To
The Commissioner,
Nagercoil Corporation,
Nagercoil.



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C.SARAVANAN, J.

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