



WEB COPY

WP(MD) No. 22800 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-08-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22800 of 2026

and

W.M.P.(MD)No.16992 of 2026

Sangu Chakra Hotels Private Ltd
Hotel Sangam,
Rep by its Managing Director,
C.Muralikrishnan,
No.1, Trichy Road,
Thanjavur.

..Petitioner(s)

Vs

The Commissioner
Thanjavur City Municipal Corporation,
Thanjavur.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling the records relating to the proceedings of the Respondent demand notice made in Property Tax Assessment No. 107 / 041 / 902043, dated 25.05.2026 and quash the same and pass such further orders as this Hon'ble Court may deem fit and thus render justice.

For Petitioner(s): Mr.R.Murali

For Respondent(s): Mr.Y.Jagadeesh
Standing Counsel

ORDER

The petitioner is before this Court challenging the impugned demand notice dated 25.05.2026 issued by the respondent Municipal Corporation,



whereby the petitioner has been called upon to pay a sum of Rs.61,16,960/- towards arrears of tax for the tax period commencing from the second half of 2022-2023 to 2026-2027.

2. It is the case of the petitioner that the building has been in existence since 1996 and that it was developed for the World Tamil Conference held in Thanjavur in the year 1996. It is further submitted that the petitioner has been diligently paying the tax and that the annual tax paid by the petitioner is Rs.53,168/-. However, without any prior notice, the respondent has issued the impugned demand notice.

3. The learned Standing Counsel for the respondent, on the other hand, would justify the impugned demand notice by stating that the total built-up area is 53,168 sq.ft. and that the petitioner has suppressed the fact that the petitioner has a substantial built-up area and has, therefore, underpaid the tax. Hence, the impugned demand notice has been issued.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned Standing Counsel for the respondent, I am of the view that the demand, without a proper assessment, is unsustainable, even if the petitioner had allegedly suppressed the total built-up area in the returns filed earlier.



5. Be that as it may, I direct the respondent to conduct a spot inspection in the presence of the petitioner, after due notice to the petitioner, and measure the total built-up area. The respondent shall obtain the signature of the petitioner or its authorised representative in the inspection proceedings. Thereafter, the respondent shall issue a proper Show Cause Notice calling upon the petitioner to show cause as to why tax should not be demanded under the earlier regime as well as under the present regime and afford the petitioner an opportunity to explain its case. Thereafter, appropriate orders shall be passed after hearing the petitioner.

6. The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

11-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The Commissioner
Thanjavur City Municipal Corporation,
Thanjavur.



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C.SARAVANAN, J.

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