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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. 22958 of 2026

and

W.M.P.(MD)No.17111 of 2026

Dolly Geethanjali,
D/o.Kalaiyaran,
7, Annadraj Nagar,
1st Cross Street,
K.Pudur,
Madurai District

..Petitioner(s)

Vs

1. The Commissioner,
Madurai Corporation,
Madurai District
2. The Assistant Commissioner
The Assistant Commissioner,
Zone-I East Madurai Corporation,
Madurai District.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus call for the records relating to the impugned order passed by the 2nd respondent dated 24.07.2026 and fixed the property tax for the building bearing Door No. 9 in the plot No.19 of Ilandai Kulam Village, Madurai, having Assessment No.115/009/916476 under the commercial category, quash the same as illegal and direct the respondents to treat the building as residential property and fix the tax accordingly and pass such further or. other orders as this Hon'ble Court may deem fit and proper in the nature and circumstances of this case and thus render justice



For Petitioner(s): Mr.P.Ganapathi Subramanian

For Respondent(s): Mrs.S.Devasena
Standing Counsel

ORDER

The petitioner is aggrieved by the impugned Property Tax Working Sheet, whereby the petitioner has been informed that she is liable to pay property tax of Rs.36,004/- as half-yearly property tax in respect of the Men's Hostel run by the petitioner, by treating the property as a commercial property.

2. The learned counsel for the petitioner has placed reliance on the order passed by the Principal Seat of this Court in **Mrs.M.Divya v. The Senior Revenue Officer, Ward 186, Zone-14, Revenue Department, Greater Chennai Corporation, Chennai** [W.P.No.10194 of 2025 etc. batch, decided on 07.11.2025], wherein the Principal Bench of this Court passed the following order under similar circumstances:-

“10. In view of the above discussions, this Court pass the following order:

i) The nature of activities carried on by the petitioner is only residential in nature and accordingly, the residential tariff will apply for the purpose of levying the property tax, water tax and water charges for the petitioners' properties.

ii) It is needless to state that if the property tax as well as the water tax are required to be collected in the residential tariff and ultimately, the electricity charges is also required to be collected only in the residential tariff.

iii) As discussed in 2nd issue, there is a clear violation of principles of natural justice. In these cases, no notice was issued to the petitioners prior to the conversion of petitioners' properties from residential tariff into



commercial tariff. Therefore, on this aspect also, the impugned notices are liable to be quashed.

11. In view of the above, all the impugned notices are liable to be quashed. Accordingly, the same are quashed. While quashing the demand notices, the respondents are directed to treat the petitioners' property as residential unit" and levy the taxes, such as property tax, water tax and electricity charges, accordingly.

12. The decision arrived at by this Court vide this order is applicable only for the present cases. Even though this order would apply for the hostels, where the inmates are carrying on similar activities, the same has to be verified by the respondent. Therefore, this order cannot be followed in a blindfolded manner by all the hostels, unless and otherwise if they substantiate, before their case before the appropriate Authorities concerned or before any Court of Law, that the inmates are using the rooms only for the purpose of residential activities.

13. In the result, all the writ petitions are allowed. No cost. Consequently, the connected miscellaneous petitions are also closed.''

3. On a specific query as to the property tax that the petitioner had been paying hitherto, the learned counsel for the petitioner has no answer. The affidavit is also silent on the same. Be that as it may, the challenge to the impugned Property Tax Working Sheet is premature and, therefore, the Writ Petition is liable to be dismissed. It is for the petitioner to submit a reply, as the impugned Property Tax Working Sheet is merely a proposal. It is for the petitioner to submit a proper reply to the impugned Property Tax Working Sheet and, if desired, substantiate the case in the light of the order passed by this Court in **Mrs.M.Divya**, referred to supra. Thereafter, appropriate orders shall be passed by the second respondent after hearing the petitioner.



4. Accordingly, the Writ Petition stands disposed of. 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

1. The Commissioner,
Madurai Corporation,
Madurai District
2. The Assistant Commissioner
The Assistant Commissioner,
Zone-I East Madurai Corporation,
Madurai District.



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C.SARAVANAN, J.

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