



WEB COPY **BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

DATED: 25.08.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.20807 of 2023
and
W.M.P.(MD).No.17217 of 2023

L.Mariappan

... Petitioner

VS.

1.The District Collector,
Madurai District,
Madurai-625 020.

2.The Commissioner,
Madurai Corporation,
Aringnar Anna Maaligai,
Madurai-625 002.

3.The Assistant Commissioner,
Zone-1 (East),
Madurai Corporation,
Madurai-625 018.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records in pursuant to the impugned demand notice dated 16.06.2023 issued by the respondents 2 & 3 corporation,(not



mentioning specifically any designating authorities' seal and signature of the issuing authority) and quash the same as illegal.

For Petitioner : Mr.P.Saravana Kumar
For R-1 : Mr.A.K.Manikkam,
Special Government Pleader
For R-2 & R-3 : Mr.S.Vinayak
Standing Counsel

ORDER

This writ petition has been filed for Writ of Certiorari, to quash the impugned demand Notice, dated 16.06.2023.

2. Heard Mr.P.Saravana Kumar, the Learned Counsel appearing for the Petitioner, Mr.A.K.Manikkam, the Learned Special Government Pleader appearing for R-1 and Mr.S.Vinayak, the Learned Standing Counsel appearing for R-2 & R-3. Perused the material documents available on records.

3. According to the petitioner, he has obtained Plan approval from the Anaiyur Town Panchayat, S.Alangulam Village. Now upgraded as Madurai



Corporation, who had imposed property tax, which is challenged in the present writ petition.

4. According to the petitioner, he has obtained Plan approval and thereafter he had put up construction, hence the respondents ought to assess the building and impose property tax.

5. The learned Special Government Pleader appearing for the 1st respondent on instructions submitted that the Plot number varies and hence the property tax was not imposed. According to the sale deed, it is mentioned as Plot No.5 but according to the Plan approval it is mentioned as Plot No.8.

6. This Court is of the considered opinion that the issue can be resolved if survey is conducted. Accordingly, the respondents are directed to conduct survey, after issuing notice to the petitioner. The petitioner is directed to submit his explanation to the respondents. Thereafter, the respondents shall pass



appropriate order, within a period of eight weeks from the date of receipt of a copy of this order.

7. With these observations and directions, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes
NCC : Yes / No
Sml/Ksa

25.08.2023



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S.SRIMATHY, J

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