BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.03.2024

CORAM:

**THE HONOURABLE MR.JUSTICE B.PUGALENDHI**

**W.P.(MD)No.7534 of 2024**
**and**
**W.M.P.(MD)Nos.6909 and 6911 of 2024**

Dr.RM.Siva Subramanian ... Petitioner

versus

1. The Commissioner,
   Madurai City Municipal Corporation,
   Madurai – 625 002.

2. The Assistant Commissioner,
   Zone-4,
   Madurai Corporation,
   Madurai – 625 003. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, seeking for the issuance of Writ of Certiorarified Mandamus, to call for the records connected with property tax demand notice dated 27.02.2024 issued by the 1st respondent and quash the same and direct the respondents to collect the property tax as per the demand notice issued by the respondent dated 13.10.2022

For Petitioner : Mr.R.Rajamohan

For Respondents : Mr.K.Sivabalan
Standing Counsel

**ORDER**

The petitioner is having a house in Ward No.73, Zone No.5 of Madurai Corporation. He has filed this writ petition as against the demand notice dated 27.02.2024. By the impugned demand notice, the first respondent has demanded a sum of Rs.49,312/- as property tax for the petitioner's house for the Financial Year 2023-2024. This, according to the petitioner, is 500% above than the property tax which was originally assessed on the petitioner's property.

2. The learned counsel appearing for the petitioner submits that the respondent Corporation has assessed the property tax for the Financial Year 2022-2023 as Rs.4,428/-. All of sudden, the first respondent, without assigning any reason and without providing an opportunity of hearing to the petitioner, revised the property tax as

Rs.49,312/-. The petitioner has also enclosed the demand notice issued by the respondent Corporation for the Financial year 2022-2023 in support of his case.

3. Mr.K.Sivabalan, learned Standing Counsel appearing for Madurai Corporation takes notice for the respondents and submits that previously, the extent of the property was wrongly noted down by the Tax Officer. Now, after assessing the petitioner's property, it was found that the extent of the property is 4422 sq. ft. and therefore, as per the new revised rate, this demand has been made for the whole Financial Year 2022-2023 and there is no error in the demand notice.

4. This Court Considered the rival submissions made and perused the materials placed on record.

5. Earlier, a demand notice was issued to the petitioner for the Financial Year 2022-2023 fixing the property tax as Rs.4,428/-. The

demand notice was issued for the Financial Year 2023-24 is Rs.49,312/-. It appears that before revising this rate, no opportunity of personal hearing was provided to the petitioner. The respondent claims that the extent of property was not recorded properly in the previous assessment.

6. Considering the same, this writ petition is disposed of with a direction to the respondents to conduct a fresh measurement in the presence of the petitioner and revise the property tax, after providing a reasonable opportunity to the petitioner. Let the exercise be completed within a period of twelve (12) weeks from the date of receipt of a copy of this Court. Till such time, no coercive action shall be taken by the respondents. No costs. Consequently, connected miscellaneous petitions are closed.

**26.03.2024**

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NCC : Yes / No.
Index : Yes / No.
Internet : Yes / No.

To

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   Madurai – 625 002.

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**B.PUGALENDHI, J.**

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