



W.P(MD)No.26163 of 2024

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

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**DATED: 25.11.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE K.KUMARESH BABU**

**W.P(MD)No.26163 of 2024**

**and**

**W.M.P(MD)Nos.22178 & 22179 of 2024**

Marimuthu

... Petitioner

Vs.

The Commissioner,  
Thoothukudi Corporation,  
Thoothukudi.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the impugned demand notice dated 12.08.2024 on the file of the respondent in respect of the petitioner's property bearing tax Assessment No. 138/048/901159 and quash the same as illegal.

For Petitioner : Mr.K.Jeyamohan

For Respondent : Mr.N.Anand Kumar  
Standing Counsel



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## **ORDER**

It has been brought to the notice of the Court that the present order of assessment had been made without issuing any notice to the petitioner under Rule 259 of the Tamil Nadu Urban Local Bodies Rules. In a similar situation, a learned Judge of this Court in W.P(MD)No.21618 of 2024 with respect to the very same Municipality has set aside and remitted the matter back to the respondent.

2. The learned counsel appearing for the petitioner would submit even after the said order, again without affording opportunity to the petitioner notice has been issued. Hence, he apprehends that the respondent even after remittance would not give an opportunity to the petitioner.

3. Since the order impugned had been passed without affording an opportunity to the petitioner as required under law, the same is set aside and remitted back to the respondent for fresh consideration. It is made clear that the respondent shall not pass an order without affording opportunity to the petitioner. Such exercise shall be carried out by the



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respondent within a period of twelve weeks from the date of receipt of a copy of this order.

4. This writ petition is disposed of accordingly. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**25.11.2024**

NCC : Yes / No  
Index : Yes / No  
Internet : Yes / No  
MGA



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**K.KUMARESH BABU, J.**

MGA

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