



*W.P.(MD) No.25893 of 2024*

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

**DATED: 16.12.2024**

**CORAM:**

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

**W.P.(MD) No.25893 of 2024  
and  
W.M.P.(MD) Nos.21967 and 21968 of 2024**

R.Shanmugam

... Petitioner

/vs./

1.The Director of Municipal Administration,  
No.75, Santhome High Road,  
Pattinabakkam,  
M.R.C.Nagar,  
Rajaannamalaipuram,  
Chennai 600 004.

2.The Commissioner,  
Devakottai Municipal Corporation,  
Sivagangai District,  
Sivagangai.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the impugned demand notice issued by the 2nd respondent vide tax receipt No.110/020/900223 dated 01.02.2023 and quash the same as illegal and arbitrary.



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For Petitioner : Mr.V.Angusamy  
For R1 : Mr.R.Suresh Kumar  
Additional Government Pleader  
For R2 : No appearance

**ORDER**

The writ petition has been filed challenging the demand notice issued by the second respondent vide tax receipt No.110/020/900223 dated 01.02.2023.

2. Heard Mr.V.Angusamy, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the first respondent. In spite of notice to the second respondent, he had not chosen to appear either in person or through a counsel. The name of the second respondent has also been printed in the cause list and is called absent today.

3. The case of the petitioner is that a demand has been made, wherein the property tax has been enhanced without passing any order of revised assessment in respect of the petitioner's property. Since the claim made by the petitioner remains un-controverted in view of the non appearance of the second respondent,



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this Court is of the view that no demand of revised property tax cannot be demanded by the second respondent Municipality without following the procedure of Rule 266 of the Tamil Nadu Urban Local Bodies Rules, 2023.

4. In fine, the Writ Petition stands allowed. The order impugned is set aside and the matter is remitted back to the second respondent for fresh consideration. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No  
Internet : Yes / No  
mm

**16.12.2024**

To

The Director of Municipal Administration,  
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Pattinabakkam,  
M.R.C.Nagar, Rajaannamalaipuram,  
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**K.KUMARESH BABU, J.**

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