



W.P.(MD)No.29941 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **12.12.2024**

CORAM:

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

W.P.(MD)No.29941 of 2024

and

W.M.P.(MD)No.25223 & 25224 of 2024

N.S.Murugan

... Petitioner

Vs.

Thoothukudi City Municipal Corporation,
Represented by the Commissioner / Executive Authority,
Thoothukudi - 628 001.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records relating to the impugned Demand Notice dated 02.12.2024 with regard to Door No.8, Alagesapuram Street, Tuticorin, Tuticorin District (Assessment No.138/021/900877) issued by the respondent and quash the same.

For Petitioner : Mr.B.Rajesh Saravanan

For Respondent : Mr.N.Anandakumar



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ORDER

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Challenge in the writ petition is to the demand of property tax by the respondent.

2. By consent of both parties, this Writ Petition is taken up for final disposal at the stage of admission itself.

3. Heard the learned counsel on both sides and carefully perused the entire materials available on record.

4. It is the case of the petitioner that no notice of re-assessment had been issued by the respondent. However, the respondent has made a demand higher than the one for which property had been earlier assessed.

5. The learned counsel appearing for the respondent, on instructions would submit that before assessing the demand, the procedure contemplated under Rule 259 of the Tamil Nadu Urban Local Bodies Rules, 2023 has not been followed.



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6. In view of the admitted statement made by the learned counsel appearing for the respondent, the impugned demand notice dated 02.12.2024 is set aside with liberty to the respondent to proceed afresh as per Rule 259(1) of the Tamil Nadu Urban Local Bodies Rules, 2023.

7. In the result, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

12.12.2024

NCC : Yes / No
Index : Yes / No
Sm



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K.KUMARESH BABU, J.

Sm

Order made in
W.P.(MD)No.29941 of 2024

Dated
12.12.2024