



WEB COPY



W.P.No.2248 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.2248 of 2025
and W.M.P.No.2589 of 2025

A.Nithyanantham
Rep. by Power of Attorney Agent,
N.Karpagam, No.4, Sastri Nagar,
Balamathy Road, Vellore Taluk,
Vellore District.

... Petitioner

Vs.

The Commissioner,
Vellore City Corporation,
Vellore - 632 001.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus forbearing the respondent from in any way demanding higher property tax as per the demand notice issued by the respondent dated 24.12.2024 without implementing the order of the Taxation Tribunal, Vellore fixing the property tax at Rs.800/- vide order dated 30.03.2021.



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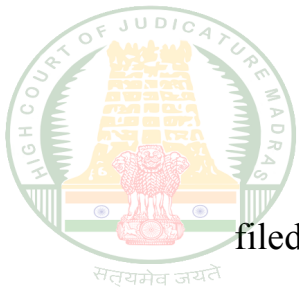
For Petitioner : M/s.R.Hemalatha

For Respondent : Mr.P.S.Prabu,
Standing Counsel

ORDER

This writ petition has been filed by the petitioner to forbear the respondent from in any way demanding higher property tax as per the demand notice issued by the respondent dated 24.12.2024 without implementing the order of the Taxation Tribunal, Vellore fixing the property tax at Rs.800/- vide order dated 30.03.2021.

2. The case of the petitioner is that the petitioner is represented by his Power of Attorney Mrs.N.Karpagam, who is none other than his wife. The petitioner owns a house property and a shop at No.4, Sastri nagar, Balamathy Road, Sankaranpalaym, Vellore. The petitioner has paying the property tax regularly. This being the case, the respondent hiked the property tax for the aforesaid property as Rs.4,691/- and issued a notice dated 16.10.2014, since the said properties have been included within the Vellore City Corporation Limit. Challenging the same, the petitioner



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filed an appeal before the Taxation Tribunal, Vellore, wherein the property tax at Rs.4,691/- was cancelled and fixed at Rs.800/- for half-yearly tax. However, without implementing the Tribunal's order, the respondent issued a demand notice dated 24.12.2024, demanding a sum of Rs.37,677/-. Hence, the petitioner has come forward with the present writ petition.

3. Learned counsel for the petitioner submitted that to it would suffice if this Court issues direction to the respondent not to demand any higher property tax as per the demand notice dated 24.12.2024, without implementing the order of the Taxation Tribunal, Vellore fixing the property tax at Rs.800/- vide order dated 30.03.2021.

4. Learned Government Advocate appearing for the respondent on instruction submitted that the as per the direction of the Taxation Tribunal, Vellore, the property of the petitioner will be re-surveyed and the property tax will be re-fixed.



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5. Heard the learned counsel on either side and perused the materials available on record.

6. Considering the fair submission made by the learned Government Advocate appearing for the respondent, this Court issues the following directions:

(i) The demand notice dated 24.12.2024, issued by the respondent is set aside.

(ii) The respondent is directed to re-survey the petitioner's property and re-fix the property tax.

7. With the aforesaid directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

16.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Commissioner,
Vellore City Corporation,
Vellore - 632 001.



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KRISHNAN RAMASAMY.J.,

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