IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.09.2025

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.A.No.190 of 2023
and
C.M.P.Nos.1813 & 1815 of 2023

1. V.Senthil Kumar

2. V.Viswanathan ... Appellant(s)

Vs.

The Commissioner,
Cuddalore Corporation,
Cuddalore Corporation Office,
Cuddalore – 671 001 .... Respondent(s)

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order dated 06.01.2023 passed in W.P.No.251 of 2023.

For Appellant(s) : Ms.J.D.Deepika
for Mr.P.Dinesh Kumar

For Respondent(s) : Mr.L.P.Maurya

J U D G M E N T

(Judgment of the Court was made by **S.M.SUBRAMANIAM, J.**)

The demand notice regarding assessment of property tax issued by the Cuddalore Corporation dated 31.12.2022, came to be challenged in the writ proceedings by the appellants. Since the writ petition was dismissed, the present writ appeal came to be instituted.

2. No writ against a demand notice is maintainable unless such demand notice has been issued by an incompetent authority having no jurisdiction, or tainted with the allegations of *mala fides.*

3. Any person aggrieved from and out of the property tax assessment order has to prefer an appeal before the Taxation Appeal Committee constituted under Section 100 of the Tamil Nadu Urban Local Bodies (Amendment) Act, 1999. Contrarily, the demand notice, *per se* would not provide a cause for institution of writ proceedings. If at all any error in calculation of property tax, or assessment or otherwise, an

aggrieved person has to approach the authorities at the first instance and thereafter before the Taxation Appeal committee.

4. In the present case, the petitioner has admittedly challenged the demand notice dated 31.12.2022, and this court is of the considered view that the learned Single Judge has rightly dismissed the writ petition.

5. Granting liberty to the petitioner to approach the competent authority at the first instance and thereafter the Taxation Appeal Committee, the present writ appeal stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

(S.M.S.,J.) (C.S.N.,J.)
02.09.2025

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Index : Yes

To

The Commissioner, Cuddalore Corporation,
Cuddalore Corporation Office, Cuddalore – 671 001.

S.M.SUBRAMANIAM, J.
and

C.SARAVANAN, J.

skr

W.A.No.190 of 2023

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