



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.14667 of 2024

GRM Girls Government Aided Higher Secondary School
Thiruvarur-610001

Rep by Mr.V.T.Somasundaram
President & Correspondent

...Petitioner

Vs.

1. The Municipal Director
Municipal Directorate
Chennai
2. The Municipal Commissioner
Thiruvarur Municipality
Thiruvarur – 610001

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus to direct the 2nd respondent to refund the balance of Rs.1,00,036/- (after adjusting the property tax demand for FY 2022-23 and FY 2023-24) within a time frame fixed by this court.

For Petitioner : No appearance

For Respondents : Mr.M.S.Premkumar for R1
Government Advocate

ORDER

Mr.M.S.Premkumar, learned Government Advocate, takes notice for the
1st Respondent.



2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the 1st Respondent.

3. There is no representation on behalf of the petitioner. In this writ petition, the petitioner has prayed for the following relief:

“To direct the 2nd respondent to refund the balance of Rs.1,00,036/- (after adjusting the property tax demand for FY 2022-23 and FY 2023-24) within a time frame fixed by this Court.”

4. It is noticed that the petitioner has paid the property tax in response to the demand notice dated 08.09.2023 and paid a sum of Rs.2,92,412/- for the assessment year 2022-23 under protest. Subsequently, a demand notice was issued on 08.09.2023 demanding a sum of Rs.96,788/-. Under these circumstances, the petitioner has sent a letter dated 22.11.2023 followed by several reminders. It is noticed that in the letter dated 22.11.2023, the petitioner wanted the respondent to refund the excess amount collected Rs.1,95,224/, being the excess amount collected pursuant to the demand made earlier and paid on 09.01.2023 (Rs.2,92,412/- - Rs.96,788/-). It is the further case of the petitioner that after adjusting the tax due from the aforesaid balance, the



petitioner was still entitled to a sum of Rs.1,00,036/- which has not been refund till date. Hence this writ petition.

5. It is noticed that the writ petition is of the year 2024. Further, tax liability would have been fastened on the petitioner. Therefore, a part of the amount that had not been refunded may have to be adjusted to the tax liability of the petitioner for the succeeding period.

6. Considering the same, I direct the 2nd respondent to pass appropriate order on the representation of the petitioner, within a period of six weeks from the date of receipt of a copy of this order. Needless to state that the petitioner shall be heard before the final orders are passed.

7. This Writ Petition stands disposed of with the above observations. No costs.

31.10.2025

Neutral Citation : Yes / No
gv

C.SARAVANAN, J.

gv

To:



1. The Municipal Director
Municipal Directorate
Chennai
2. The Municipal Commissioner
Thiruvarur Municipality
Thiruvarur – 610001

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