

W.P.No.36657 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36657 of 2025

and

W.M.P.No.40988 of 2025

S.Jagadeesan

... Petitioner

Vs.

1.The Commissioner,
Salem City Municipal Corporation,
Salem.

2.The Assistant Commissioner,
Hasthampatti Zonal Office,
Salem Corporation,
Salem.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the demand notice dated 11.09.2024 of the 2nd respondent for the Tax Assessment No.049/017/904781 and to quash the same as illegal, incompetent and ultravires and consequently direct the 2nd respondent to continue with the tax amount charged for the year 2023 to 2024 by considering the petitioner's representation dated 09.10.2024.



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For Petitioner : Mr.M.Guruprasad

For Respondents : M/s.N.Devi
Standing Counsel

ORDER

M/s.N.Devi, learned Standing Counsel takes notice for the Respondents.

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 Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Demand Notice dated 11.09.2024 issued for the Tax Period 2024 – 2025. By the impugned Demand Notice, a sum of Rs.16,95,704/- has been demanded as property tax from the Petitioner under the provisions of the Tamil Nadu Urban and Local Bodies Act, 1998.

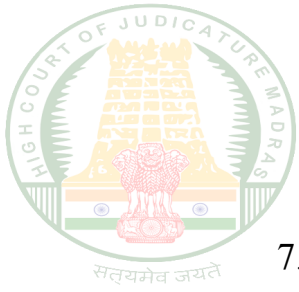


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4. It is noticed that the Petitioner has also given a representation on 09.10.2024 in response to the impugned Demand Notice dated 11.09.2024. However, the reply of the Petitioner has not evoked any response and the impugned Demand Notice dated 11.09.2024 was issued.

5. Therefore, the representation of the Petitioner is directed to be considered by the 2nd Respondent. The Petitioner shall however deposit 50% of the demand as per the Demand Notice dated 11.09.2024 for the tax period 2024 – 2025, impugned in this Writ Petition and as also for the succeeding tax period, namely 2025 – 2026. This deposit shall be made by the Petitioner within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Subject to the Petitioner depositing the aforesaid amount, the Respondents shall consider and pass appropriate orders on the aforesaid representation of the Petitioner for both tax period viz., 2024 – 2025 and 2025 – 2026, one covered by the impugned Demand Notice and the other being the succeeding tax period.



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7. It is made clear if the Petitioner fails to comply with any of the above stipulation, the Respondents are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

06.10.2025

Neutral Citation : Yes / No

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To:

1.The Commissioner,
Salem City Municipal Corporation,
Salem.

2.The Assistant Commissioner,
Hasthampatti Zonal Office,
Salem Corporation,
Salem.



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C.SARAVANAN, J.

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