IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39086 of 2025
AND
WMP NO. 43844 OF 2025,WMP NO. 43846 OF 2025

1. S.M.Shalini
w/o. T.Vijay Kumar Door No 2/1 Main Road, Mamarthupalayam, Periachamur Post, Gangapuram Village, Erode- 638 004.

Petitioner(s)

Vs

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

2.The Assistant Commissioner Zone -II
Erode Municipal Corporation Erode- 638 001.

Respondent(s)

PRAYER

calling for records of the 1st respondent in Notice No. 056/0090926 dated 20.03.2025 and consequential demand Notice in Assessment No. 056/008/904233 dated 26.05.2025 and Notice of Demand issued under Form-4 issued by the 2nd respondent dated 14.07.2025 in Assessment No.

056/008/904233 and Old Assessment No. 054/35158 quash the same as illegal and consequentially restrain the respondents from illegally recovering the property Tax Dues from the petitioner without following the due process of law pass.

For Petitioner(s): Vigneswaran C
Ami.V.Kataria
P.Vasantha Kumar
S.Suganrajan
T.Srivadivu
G.Sanjay

For Respondent: Mr. M. Rajamathivanan
Standing Counsel

ORDER

Mr. M. Rajamathivanan, learned Standing Counsel takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Standing Counsel for the Respondents following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned notice No.056/0090926 dated 20.03.2025, whereby the petitioner's property tax has been enhanced to Rs.7,59,162/-. The impugned assessment order itself states that in case the petitioner dissatisfied with the assessment so fixed, objections if any shall be raised to the Executive Authority not less than fifteen days from the date of receipt of assessment order.

4. The petitioner has responded to it, although, belatedly on 17.04.2025. *Post facto*, the petitioner has paid a token sum of Rs.1,00,000/- on 17.06.2025.

5. The learned counsel for the respondents submits that the tax has escaped assessment, as the property (Marriage Hall) measuring an extent of 39680 sq.ft. was wrongly assessed earlier and only a partial amount of tax was collected and thereafter, to rectify the same, the impugned notice has been issued.

6. *Prima facie*, a manifold increase in the tax without notice to the petitioner appears to be arbitrary as the petitioner was reportedly paying a sum

of Rs.45,000/- only as property tax on half-yearly basis since 2022. However, since the Department has come to a categorical conclusion that tax has escaped assessment they are entitled to recover tax from the petitioner.

7. Therefore, to balance the interest of the parties, and to save the petitioner from the interest on sur-charge on account of delayed payment, this writ petition is disposed of by directing the respondents to dispose of the petitioner's representation dated 17.04.2025 and consequent representation dated 12.06.2025 as expeditiously as possible after inspection of the property of the petitioner. The petitioner shall however further deposit another sum of Rs.2,50,000/-.

8. This is without prejudice to the rights of the respondents to recover any property tax from the petitioner that may be due and payable by the petitioner after such exercise.

9. Needless to state, before passing any such order, the Petitioner be heard.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

16-10-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ab

WP No. 39086 of 2025

To

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

2.The Assistant Commissioner Zone -II
Erode Municipal Corporation Erode-
638 001.

C.SARAVANAN J.

ab

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