IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45753 of 2025

N.Elangovan ... Petitioner

Vs.

1. The Municipality Administration Director,
   Office of the Municipality Administration Director,
   M.C.R.Nagar, Raja Annamalaipuram,
   Chennai 600 028.

2. The Commissioner,
   Thiruppathur Municipality, Municipality Office,
   Thiruppathur, Thiruppathur District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the respondents to assess and fix the property tax to the petitioner's property measuring to an extent of 62.5 Sq.meter in Old Survey No.543, New Survey No.1420/2 and 1sq. meter in old Survey No.405, new survey No.1427 situated in 1st Lane, No.1, Nethaji Road 5th Lane, Tirupathur, Thirupathur District by complying the order passed in A.S.No.81/2007 by the learned Subordinate Court, Tirupathur on the basis of the written representation made by the petitioner on 25.07.2022.

For Petitioner	:	Mr.R.Hemalatha
For R1	:	Mr.T.Seenivasan Special Government Pleader
For R2	:	Mr.Premkumar Government Advocate

ORDER

Mr.T.Seenivasan, learned Special Government Pleader, takes notice for the first respondent and Mr.Premkumar, learned Government Advocate, takes notice for the second Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner, the learned Special Government Pleader for the first respondent, and the learned Government Advocate for the second Respondent.

3. In this Writ Petition, the Petitioner prays for a direction to the respondents to assess and fix the property tax to the petitioner's property measuring to an extent of 62.5 Sq.meter in Old Survey No.543, New Survey No.1420/2, and 1sq. meter in old Survey No.405, New Survey No.1427, situated in 1st Lane, No.1, Nethaji Road, 5th Lane, Tirupathur, Thirupathur District, by complying with the order passed in A.S.No.81/2007 by the learned Subordinate Court, Tirupathur on the basis of the written representation made by the petitioner on 25.07.2022.

4. The petitioners are the owners of a house plot measuring an extent of 62.05sq.m, on which the petitioner and member of his family have put up a construction. They were earlier issued with a demand notice for the year 1993-1994, wherein the tax that was demanded was Rs.222/- on a half-yearly basis. The petitioner, along with his siblings and stake holders requested for a reduction of the tax which was accordingly reduced to Rs.177/-.

5. Thereafter, on 30.06.1997, the tax was enhanced to Rs.749/-, which

was the subject matter of a litigation before the District Muniff, Tirupathur, Vellore District, in O.S.No.508 of 1998. The said suit was rightly dismissed by the District Muniff, Tirupathur, Vellore District vide its judgment and decree dated 22.08.2008.

6. The petitioner, along with others therefore filed an appeal before the Sub Court, Tirupathur, Vellore District, in A.S.No.81 of 2007. By a judgment and decree dated 15.04.2008, the judgement and decree of the Trial Court was set aside and the case was remitted back to the District Muniff, Tirupathur, Vellore District.

7. The Trial Court thereafter passed a *de novo* Judgment and Decree in O.S.No.508 of 1998 dated 22.08.2008. The Trial Court accepted the contention of the petitioner that there was no scope for enhancing the property tax from Rs.177 to Rs.749.

8. The said suit was not maintainable as a hierarchy of appellate remedy is prescribed under the provisions of the Tamil Nadu District Municipality Act, 1920, which came to be replaced on 13.04.2023 with the Tamil Nadu Urban Local Bodies Act, 1998. Both enactments contemplated an appellate remedy for redressal of grievances.

9. As of now, the petitioners have paid arrears of Rs.60,318/-, and a further sum of Rs.5,250/- and in all a sum of Rs.65,568/- towards arrears for the period 2001 - 2002. The petitioner has paid a sum of Rs.5,660/- based on the tax of Rs.776/-, which was adopted in the year 1994. It has continued for the period upto 2023-2024. The stand of the petitioner is unjustified and cannot be countenanced, as the extent of the property is 62.5sq.m. There has to be enhance of the property tax based under the mechanism prescribed.

10. Therefore, the petitioner's representation is directed to be considered, and appropriate orders be passed by the respondents as expeditiously as possible. The petitioner shall however as a condition for the respondent to undertake the above exercise shall deposit 50% of the tax demanded, i.e., 50% of Rs.65,568/- strictly in accordance with law in cash within a period of sixty (60) days from the date of receipt of a copy of this order.

11. Subject to the petitioner depositing the aforesaid amount, the respondents shall consider the petitioner's representation and pass orders on merits and in accordance with law.

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

24.11.2025

Index : Yes/No
Neutral Citation : Yes/No

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   Chennai 600 028.

2. The Commissioner,
   Thiruppathur Municipality, Municipality Office,
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C.SARAVANAN, J.

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