



W.P.(MD)No.2031 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **24.01.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE G.K.ILANTHIRAIYAN**

W.P.(MD)No.2031 of 2025
and
W.M.P.(MD)No.1434 & 1435 of 2025

C.M.P.Selvarajan

... Petitioner

/Vs./

1. The Commissioner of Municipal Administration,
Chepauk, Chennai 600 005.
2. The Commissioner,
Madurai City Municipal Corporation,
Anna Maaligai, Madurai 625 002.
3. The Assistant Commissioner - Zone V,
Madurai City Municipal Corporation,
Madurai.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records relating to the Property Tax Demand Notice dated 24.12.2024 issued by the 2nd respondent for a sum of Rs.1,42,663/- in respect of Assessment No. 115/100/900612 and to quash the same as illegal, arbitrary and unenforceable insofar as it relates to enhancement of SUC is concerned,



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and direct the 2nd and 3rd respondents to make a proper demand in respect of SUC for the Assessment No. 115/100/900612 in respect of Assessment No. 115/100/900612 in respect of commercial property at Door No. 9L, Pallar Velayee Amman Kovil Street, Madurai 625 012, at Rs.300/- per half year.

For Petitioner : Mr.G.Aravinthan

For Respondents : Mr.R.Suresh Kumar (R1)

Addl. Govt. Pleader

Ms.S.Devasena (R2 & R3)

Standing Counsel

ORDER

Challenging the demand notice dated 24.12.2024 on the file of the second respondent to the tune of Rs.1,42,663/-, this writ petition has been filed.

2. Heard the learned counsel on either side and perused the materials placed before this Court.



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3. The petitioner had purchased the property comprised in S.No. 350/4, measuring to an extent of 0.08.0 hectares (20 cents) situated at Avaniyapuram Village, Madurai South Taluk, Madurai District, out of a larger extent of 1 acre 63 cents, by way of registered sale deed vide Document No.3339/1995, wherein, the petitioner had constructed a shed and leased out to run an oil mill. While being so, the property was assessed by the Avaniyapuram Municipality for property tax and accordingly, half year tax was paid at Rs.2,453/-. Thereafter, in the year 2009, it was enhanced to 100% as per the Tamil Nadu District Municipalities Act, 1920. In the year 2011, Avaniyapuram Municipality merges with Madurai Corporation and assessed the property tax. Accordingly, the petitioner was served with demand notice.

4. The learned counsel appearing for the petitioner would submit that sanitary usage charges has been enhanced from Rs.300/- to Rs.30000/- per half a year, which is arbitrary and illegal.

5. The learned standing counsel appearing for the respondent Corporation submitted that it is a demand notice and as per the notice,



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the petitioner can submit a representation for non-payment with valid reasons and it will be considered and orders will be passed. She further submitted that the petitioner also submitted a representation dated 24.12.2024, immediately after receipt of the demand notice dated 24.12.2024.

6. In view of the above, the second respondent is directed to pass orders on the representation submitted by the petitioner dated 24.12.2024, after giving an opportunity of hearing to the petitioner within a period of two weeks from the date of receipt of a copy of this order.

7. With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

24.01.2025

Index : Yes / No
NCC : Yes / No
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WEB COURT **TO:-**

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G.K.ILANTHIRAIYAN, J.

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Order made in
W.P.(MD)No.2031 of 2025

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