BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6123 of 2025

and WMP (MD) No.4494 of 2025

1. N. Ramasamy
2. R. Shanti : Petitioners

Vs.

1. The Commissioner,
Madurai Corporation,
Madurai.

2. The Assistant Commissioner (Revenue),
Central Revenue Section,
Madurai Corporation,
Madurai.

3. The Assistant Revenue Officer,
Madurai Corporation,
Madurai. : Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the 1st and 2nd respondents to consider and take necessary steps to number the appeal petition filed, against the notice dated 01.10.2024.

For Petitioner : Mr.S.Bageerathan

For Respondents : Ms.S.Devasena, Standing Counsel for R1 to R3

O R D E R

This Writ Petition has been filed seeking a direction to the respondents 1 and 2, to consider and take necessary steps to number the appeal petition filed, against the notice dated 01.10.2024.

2. Heard the learned counsel for the petitioner and the learned Special Government Pleader, appearing on behalf of the first respondent. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3. The petitioners assert that they received a notice demanding arrears of Rs. 53,41,910/- towards property tax for the period from 2011 to 2025. In response, the petitioner filed an appeal against the said demand notice. The grievance of the petitioner is that, although the appeal was filed on 29.10.2024, it has not yet been numbered or processed to date. Aggrieved by this delay, the petitioner has filed the present writ petition.

4. On the other hand, the learned Standing Counsel, representing the respondents, submitted that prior to filing an appeal, the

petitioner is required to clear all outstanding arrears towards the property tax for the period from 2011 to 2025.

5. Upon considering the submissions made by both parties, this Court finds that the petitioners have filed an appeal against the demand notice for arrears of property tax for the period from 2011 to 2025. However, the petitioners have failed to comply with the requirement under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, which mandates the payment of arrears prior to filing the appeal. In view of the same, the petitioners are directed to make the requisite payment of the arrears and upon such payment, the appeal shall be considered on its own merits and in accordance with the law. There shall be an order of *status quo* till the disposal of the appeal.

6. With the above directions, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

07.03.2025

Index : Yes / No
Internet : Yes / No

PKN

To

1. The Commissioner,
Madurai Corporation,
Madurai.

2. The Assistant Commissioner (Revenue),
Central Revenue Section,
Madurai Corporation,
Madurai.

3. The Assistant Revenue Officer,
Madurai Corporation,
Madurai.

VIVEK KUMAR SINGH, J.

PKN

W.P.(MD) No.6123 of 2025

07.03.2025