



W.P.(MD)No.8203 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8203 of 2025

and

W.M.P.(MD)Nos.6149 and 6150 of 2025

N.Subramanian

... Petitioner

-VS-

1.The Principal Secretary,
Municipal Administration and Water Supply Department,
State of Tamil Nadu,
Fort St. George,
State Secretariat,
Chennai – 600 009.

2.The Commissioner,
Madurai Municipal Corporation,
Madurai - 02.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records connected with the impugned Demand Notice dated 25.10.2024 on the file of the second respondent and quash the same and consequently, direct the second respondent to reclassify the petitioner's property from Zone "A" to the Zone "C" and reassess the property tax by considering representation dated 20.02.2025, in accordance with law within the time stipulated by this Court.



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For Petitioner : Dr.R.Alagumani
For R1 : Mr.J.K.Jayaselan
Government Advocate
For R2 : Mrs.S.Devasena
Standing Counsel

ORDER

This Writ Petition has been filed seeking to quash the impugned demand notice issued by the second respondent dated 25.10.2024 and a consequential direction to the second respondent to reclassify the petitioner's property from Zone "A" to Zone "C" and reassess the property tax, by considering his representation dated 20.02.2025.

2. Heard both sides. With the consent of both sides, this Writ Petition is disposed at the admission stage itself.

3. There is no merit in the challenge to the impugned demand in this Writ Petition. If at all, the petitioner is aggrieved, he has to file an appeal in terms of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 as in force with effect from 13.04.2023.



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4. Considering the fact that the time for filing the appeal has already been expired, this Court is inclined to grant the petitioner an opportunity to file an appeal within 15 days from the date of receipt of a copy of this order, subject to the pre-deposit requirement as may be directed by the Taxation Appeal Committee. Upon filing such an appeal, the appellate authority is directed to dispose of the appeal on merits and in accordance with law within a further period of three months thereafter.

5. With the above directions, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

25.03.2025

To:-

1. The Principal Secretary,
Municipal Administration and Water Supply Department,
State of Tamil Nadu,
Fort St. George,
State Secretariat,
Chennai – 600 009.



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2.The Commissioner,
Madurai Municipal Corporation,
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VIVEK KUMAR SINGH, J.

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