



W.P.(MD)No.6313 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6313 of 2025

and

W.M.P.(MD)No.4656 of 2025

1.K.L.K.Paranjothy
2.K.L.K.Soorianathan

... Petitioners

-VS-

The Commissioner,
Madurai City Municipal Corporation,
Arignar Anna Maligai, Melur Road,
Madurai.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned demand notice in Na.Ka.No.M4/ 2024, dated 16.12.2024, issued by the respondent and quash the same as illegal and direct the respondent to convert the property tax tariff bearing building Door No.88A, East Marrat Street, Madurai, from commercial charges to vacant site charges.

For Petitioners : Mr.R.Narayanan

For Respondent : Mrs.S.Devasena
Standing Counsel



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ORDER

This Writ Petition has been filed seeking to quash the impugned order dated 16.12.2024, issued by the respondent and a consequential direction to the respondent to convert the property tax tariff bearing building Door No.88A, East Marrat Street, Madurai, from commercial charges to vacant site charges.

2. Heard both sides. With the consent of both sides, this Writ Petition is disposed of, 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 petitioners are aggrieved, they have 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.

4. Considering the fact that the time for filing the appeal has already been expired, this Court is inclined to grant the petitioners 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



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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 one month thereafter.

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

NCC : Yes / No
Index : Yes / No
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11.03.2025
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To:-

The Commissioner,
Madurai City Municipal Corporation,
Arignar Anna Maligai, Melur Road,
Madurai.



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VIVEK KUMAR SINGH, J.

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