

W.A(MD) No.889 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated : 14.07.2025

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
AND
THE HONOURABLE MR.JUSTICE K.RAJASEKAR**

**W.A(MD) No.889 of 2025
and
C.M.P.(MD)No.5815 of 2025**

1.N.Ramasamy

2.R.Shanti

... Appellant / Writ Petitioners

Vs.

1.The Commissioner,
Madurai Corporation,
Madurai.

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

... Respondents / Respondents

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent, praying this Court to set aside the order dated 09.10.2024 passed in W.P. (MD)No.24156 of 2024.



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For Appellant : Mr.N.Dilip Kumar
for Mr.K.Dinesh

For Respondents : Mr.S.Devasena
Standing Counsel

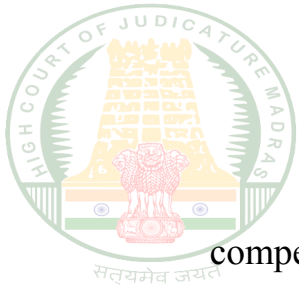
JUDGMENT

(Judgment of the Court was made by **G.R.SWAMINATHAN, J.**)

Heard both sides.

2. The appellant's commercial building was subjected to property tax assessment. The demand was also served on the appellant for the period from 2011 to 2025. Questioning the same, the appellant filed W.P.(MD)No.24156 of 2024. The learned single Judge disposed of the writ petition by directing the appellant to avail appeal remedy.

3. It is not in dispute that the impugned assessments were not preceded by any enquiry or notice. This is a clear breach of the statutory provision. On this sole ground, the orders impugned in the writ petition are set aside. The matter is remitted to the file of the respondents /



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competent authority. The competent authority will issue a revised notice to the appellants and conclude the entire exercise on merits and in accordance with law within a period of eight weeks from the date of receipt of a copy of this order. The appellants are obliged to co-operate for the speedy disposal of the matter. Upon the appellants remitting a further sum of Rs.2,00,000/-, the amenities to be provided by the corporation shall be restored.

4. The Writ Appeal is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

(G.R.S., J.) (K.R.S., J.)
14.07.2025

Index : Yes / No
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