BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9428 of 2025
and
W.M.P.(MD)Nos.7049 and 7050 of 2025

K.Vijayaraj ... Petitioner

-vs-

1.The Commissioner,
Madurai Municipal Corporation,
Madurai.

2.The Assistant Commissioner,
Zone - II North,
Madurai Municipal Corporation,
Madurai. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned working sheet dated 20.12.2024, vide Assessment No.115/063/901589 issued by the second respondent and quash the same and consequently, forbearing the respondents from collecting property tax in pursuance of the impugned working sheet dated 20.12.2024 vide Assessment No.115/063/901589 issued by the second respondent in respect of the property in Door No.249, Madurai-Theni Road, Madurai.

For Petitioner : Mr.D.Shanmugaraja Sethupathi

For Respondents : Mrs.S.Devasena
Standing Counsel

ORDER

This Writ Petition has been filed seeking to quash the impugned working sheet dated 20.12.2024, issued by the second respondent and consequently, to forbear the respondents from collecting property tax in pursuance of the impugned working sheet dated 20.12.2024 issued by the second respondent, in respect of the property in Door No.249, Madurai-Theni Road, Madurai.

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

3. The learned counsel for the petitioner submits that the respondents have illegally enhanced the property tax from Rs.42,500/- to Rs.6,92,806/- without issuing any prior notice or assessment order, in violation of the Tamil Nadu Urban Local Bodies Act, 1998. The enhancement was based on erroneous measurements without proper inspection or giving the petitioner an opportunity to be heard. Therefore, the impugned working sheet is arbitrary, unlawful and liable to be quashed.

4. The learned Standing Counsel for the respondents submits that the property tax enhancement was carried out in accordance with the provisions of the Tamil Nadu Urban Local Bodies Act, 1998 and the applicable rules. The learned Standing Counsel for the respondents contends that the new assessment was based on a proper valuation considering the additional construction made by the petitioner, which increased the built-up area and consequently, the property tax liability. The learned Standing Counsel for the respondents further submits that the petitioner was not entitled to prior notice as the assessment was conducted based on standard procedures and the petitioner had adequate opportunities to raise objections during the process. Hence, the enhancement is valid, lawful and should be upheld.

5. Heard both sides.

6. Considering the above said submissions and the materials available on record, this Court finds that the impugned working sheet was issued without following the due process of law, particularly, without issuing any prior notice to the petitioner and providing an opportunity of hearing. Therefore, this Court sets aside the impugned order and remands the matter back to the second respondent for fresh consideration. The second respondent is directed to pass appropriate orders on merits and in accordance with law, after giving due opportunity to the petitioner, within a period of four months from the date of receipt of a copy of this order.

7. Accordingly, this Writ Petition stands allowed. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
smn2

04.04.2025

To:-

1.The Commissioner,
Madurai Municipal Corporation,
Madurai.

2.The Assistant Commissioner,
Zone - II North,
Madurai Municipal Corporation,
Madurai.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9428 of 2025

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