



W.P.(MD).No.13271 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 30.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.13271 of 2025
and W.M.P.(MD)No.9508 of 2025

Baskar Vincent

... Petitioner

-VS-

**1.Director of Municipal Administration,
Chennai.**

**2.The Commissioner,
Kodaikanal Municipality,
Kodaikanal, Dindigul.**

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, forbearing the 2nd respondent Municipality from demanding and collecting any enhanced rate of property tax from the year 2024-25 in respect of the petitioner's assessment Nos.900800 and 900801 as the property tax having been determined under the general revision of the year 2022 in violation of the Circular in Na.Ka.No.26821/R1/2024 dated 27.12.2024 issued by the 1st respondent.

For Petitioner : Mr.G.Prabhu Rajadurai

For Respondents : Mr.J.K.Jeyaselan,

Govt. Advocate (R1)

Mr.T.S.Mohammed Mohideen (R2)



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ORDER

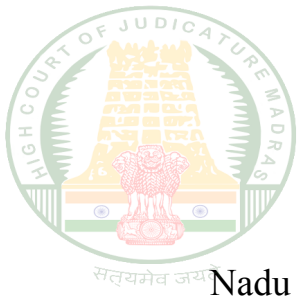
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This writ petition has been filed seeking for a mandamus, forbearing the 2nd respondent Municipality from demanding and collecting any enhanced rate of property tax from the year 2024-25 in respect of the petitioner's assessment Nos.900800 and 900801 as the property tax having been determined under the general revision of the year 2022 in violation of the Circular in Na.Ka.No.26821/R1/2024 dated 27.12.2024 issued by the 1st respondent.

2. By consent of both parties, this writ petition is disposed at the stage of admission itself.

3. The case of the petitioner is that assessment of the properties for the purpose of property tax has to be revised once in five years. Although last revision of property tax was done in year 2022-23, the second respondent has revised the property tax and is demanding enhanced amount. Hence, the petitioner came before this Court seeking for the aforesaid relief.

4. The counsel appearing for the second respondent submits that the petitioner, has an alternate remedy available under Section 100 of the Tamil



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Nadu Urban Local Bodies Act, 1998. He further submits that the petitioner had already filed a public interest litigation seeking for the very same relief before the Division Bench of this Court, and the same was also dismissed with costs by this Court on 15.04.2025 in WP(MD)No.9772 of 2025.

6. This Court, after considering the rival submissions, is of the considered view that the petitioner will have to necessarily avail the alternate remedy as prescribed under 100 of the Tamil Nadu Urban Local Bodies Act, 1998, seeking for the relief as sought in this writ petition.

7. For the foregoing reasons, this writ petition is disposed of with liberty to the petitioner to avail the alternate remedy as prescribed under 100 of the Tamil Nadu Urban Local Bodies Act, 1998 seeking for the relief sought for in this writ petition. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

30.04.2025

NCC : Yes/No
Index : Yes / No
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VIVEK KUMAR SINGH, J.

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TO:-

1. Director of Municipal Administration,
Chennai.

Order made in
W.P.(MD)No.13271 of 2025

Dated:
30.04.2025