



W.P(MD)No.15160 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.06.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.15160 of 2025

Jayabalan Periyasamy

... Petitioner

Vs.

1.The Principal Secretary to Government,
Municipal Administration and Water Supply Department,
Government of Tamil Nadu,
Fort St. George, Chennai.

2.The Principal Secretary to Government,
Tourism,Culture and Religious Endowments Department,
Government of Tamil Nadu,
Fort St. George,
Chennai - 600 009.

3.The Director Tourism,
Tamilnadu Tourism Complex,
No.2 Wallajah Road (Near Kalaivanar Arangam),
Chennai.

4.The Municipal Commissioner,
Kodaikanal Municipality,
O/o Kodaikanal Municipality,
Kodaikanal - 624 101.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Mandamus, directing the respondents to



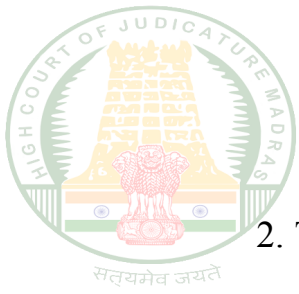
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consider petitioner's representation dated 22.03.2025 and consequently direct respondents not to charge the property Tax for the petitioner's House/ Property at commercial rate by virtue of clause 4 (f)(i) of the Guidelines for registration and classification of Bed and Breakfast Establishments and Homestay Establishments (2022) issued by the 2nd respondent within the period that may be stipulated by this Court.

For Petitioner	: Mr.H.Imthiaz Ahamed
For R1 to R3	: Mr.R.Suresh Kumar Additional Government Pleader
For R4	: Mr.T.S.Mohamed Mohideen Standing Counsel

ORDER

This writ petition has been filed for Mandamus to direct the respondents to consider the petitioner's representation dated 22.03.2025 and consequently direct the respondents not to charge the property Tax for the petitioner's House/ Property at commercial rate by virtue of clause 4 (f)(i) of the Guidelines for registration and classification of Bed and Breakfast Establishments and Homestay Establishments (2022) issued by the second respondent.



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2. The petitioner appears to have applied for registration under the Bed and Breakfast Establishments and Homestay Establishments (2022) issued by the Tourism Department. The petitioner has to furnish registration Certificate from the Director, Department of Tourism.

3. It is the case of the petitioner that the fourth respondent has categorized the petitioner under the Commercial category and thus, the petitioner is being subjected to usurious tax, although the petitioner has necessary certificate from the Tourism Department.

4. The learned counsel for the petitioner submits that though the petitioner has produced certificate, dated 09.01.2023, which was valid up to 31.03.2025, and subsequently renewed, the same has not been considered till date. He further submits that one opportunity may be granted to the petitioner to produce the same before the fourth respondent.

5. Although the learned counsel for the respondents submits that the petitioner has an alternate remedy under the provisions of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998 with effect from 23.04.2023, I am of the view that one opportunity can be given to the petitioner.



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6. In view of the above observations, the petitioner is directed to produce the necessary certificate before the fourth respondent within a period of two weeks from today. The fourth respondent shall consider and pass appropriate orders within a period of six weeks after hearing the petitioner thereafter.

7. The writ petition stands disposed of with the above direction. There shall be no order as to costs.

09.06.2025

NCC : Yes / No

Index : Yes / No

Internet : Yes / No

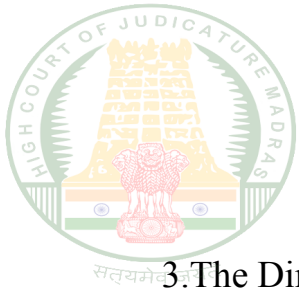
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To

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2.The Principal Secretary to Government,
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3.The Director Tourism,
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C.SARAVANAN, J.

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