WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.16701 of 2025
and
W.M.P.(MD).No.12663 of 2025

S.M.Khalaf Rukhia ..Petitioner

Vs.

The Commissioner,
Thiruchenthru Municipality,
Thiruchenthur,
Thoothukudi District. ...
Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the impugned property tax demand notice of the respondent vide property tax assessment No.173/023/900002 for the assessment year 2022-23,2023-24, 2024-25 and 2025-26 dated 14.05.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings after conducting proper survey of the property and giving reasonable opportunity to the petitioner.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.H.Arumugam

https://www.mhc.tn.gov.in/judis

WEB COPY

Standing Counsel

ORDER

The petitioner has challenged impugned property tax demand notice of the respondent vide property tax assessment No. 173/023/900002 for the assessment year 2022-23, 2023-24, 2024-25 and 2025-26 dated 14.05.2025, wherein the respondent fixed property tax for the period 2022-23, 2023-24, 2024-25 and 2025-26 as Rs.4,76,535/- and the calculation of the impugned property tax demand is extracted hereunder:

நிதி ஆண்டு	Property Tax	SUC	Total
2022-23	116160.00	360.00	116520
2023-24	116160.00	360.00	116520
2024-25	119645.00	360.00	120005
2025-26	123130.00	360.00	123490
	475095.00	1440.00	476535

2. Mr.H.Arumugam, learned standing counsel, takes notice for

https://www.mhc.tn.gov.in/judis

WEB COPY

the respondent. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

3.It is the specific case of the petitioner that the petitioner is the holder of a commercial complex and she is paying property tax for one year to the tune of Rs.10,932/-. However, the impugned demand notice has been issued without any provocation whereby, there is a huge increase in the property tax based on the Government order in G.O.(Ms).No.52, Municipal Administration and Water Supply (MA.IV) Department dated 30.03.2022. It is submitted that in the aforesaid notification, a specific method has been prescribed for increasing factor chart based on the nature of the building. For commercial building, the increasing factor fixed in the above said G.O., is factor-2 and the same is indicated below:

(B)Non-Residential Properties:-

S.No.	Category	Increase Factor
1.	Industry	1.75
2.	Commercial	2
3.	Private Schools and Colleges including self-financing/departments in Aided institutions	1.75

However, more than 1000 times tax has been increased.

https://www.mhc.tn.gov.in/judis

WEB COPY

4.The learned standing counsel appearing on behalf of the respondent submits that the petitioner has to make self assessment in terms of Rule 258 of Tamil Nadu Urban Local Bodies Rules, 2023 and thereafter, the property tax will be determined to be paid by the petitioner.

5.Recording the above submission, this writ petition stands disposed of by quashing the impugned demand notice of the respondent vide property tax assessment No.173/023/900002 for the assessment years 2022-23, 2023-24, 2024-25 and 2025-26 dated 14.05.2025. This Court directs the petitioner to file self assessment in terms of Rule 258 of Tamil Nadu Urban Local Bodies Rules, 2023 within a period of 30 days from the date of receipt of a copy of this order. The respondent thereafter, shall proceed to redetermine the property tax to be paid by the petitioner for the commercial complex strictly in accordance with the aforesaid Government order in G.O. (Ms).No.52, Municipal Administration and Water Supply (MA.IV) Department dated 30.03.2022 as expeditiously as possible. No costs. Consequently, the connected writ miscellaneous petition is closed.

https://www.mhc.tn.gov.in/judis

WEB COPY

20.06.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
vsg

https://www.mhc.tn.gov.in/judis

WEB COPY

To

The Commissioner,
Thiruchenthru Municipality,
Thiruchenthur,
Thoothukudi District.

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.

vsg

Writ Petition(MD)No.16701 of 2025

20.06.2025

https://www.mhc.tn.gov.in/judis