BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.06.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.16977 of 2025

1.K.G.Balasubramanian

2.K.G.Venkatesh ... Petitioners

Vs.

1.The Commissioner,
Madurai Corporation,
Madurai - 625 001.

2.The Assistant Commissioner,
Zone - 4 (South),
Madurai Corporation,
Madurai - 625 009. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records from the second respondent with regard to the impugned revision of property tax in proceedings in K.Dis.Z4B5/000599/2025 dated 25.03.2025 in Assessment No.115/047/901262 for the petitioner's property situated at Door No.53, South Vadambokki Street, Madurai - 625001 and quash the same.

For Petitioner : Mr.N.Sathish Banu

For Respondents : Mrs.S.Devasena
Standing Counsel

ORDER

This writ petition has been filed challenging the impugned notice dated 25.03.2025 issued by the respondent seeking to recover the arrears of property tax from the petitioner for the first and second half of the years 2024-2025 and 2025-2026.

2. It is the case of the petitioner that the respondents have issued the impugned demand notice by raising the tax by four times, which is contrary to G.O.Ms.No.52, Municipal Administration and Water Supply (MA.IV) Department, dated 30.03.2022 and that at best it would have been increased tax by applying Factor 2. It is further submitted that the revision of tax has been made without notice to the petitioner and in violation of principles of natural justice.

3. The learned Standing Counsel for the respondents draw attention to Section 82 of the Tamil Nadu Urban Local Bodies Act, 1998, as in force with

effect from 13.04.2023. It is submitted that the petitioner ought to have filed returns as required under Sections 82 (1) and 82(2) of the Tamil Nadu Urban Local Bodies Act, 1998. It is submitted that in case of reassessment or general revision of any property tax under the Act, the owner or occupier of the building or the land has to be furnished to the Commissioner within such time as may be prescribed a return in such form containing such details as may be prescribed for the assessment of property tax to such building or land. Reference was also made to Rules 256, 257 and 258 of the Tamil Nadu Urban Local Bodies Rules, 2023. That apart, it is submitted that the petitioner has an alternate remedy under Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, before the Taxation Appeal Committee. It is submitted that the increase in the tax was made pursuant to a spot verification of the property, indicating that the total area of construction was 1139 square feet whereas, the previous assessment was sum of Rs.8,000/- was levied on half yearly basis for lesser extent of construction, which the petitioner had not brought to the knowledge of the department.

4. Since there are disputed question of facts and considering the fact that there was no return filed by the petitioner as is contemplated under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998, I find no merits in the present writ petition. Liberty is however given to the petitioner to challenge

the assessment order in terms of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998, within a period of thirty days from the date of receipt of a copy of this order.

5. The writ petition stands disposed of with the above liberty. No costs.

24.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

1.The Commissioner,
Madurai Corporation,
Madurai - 625 001.

2.The Assistant Commissioner,
Zone - 4 (South),
Madurai Corporation,
Madurai - 625 009.

C.SARAVANAN, J.

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