



W.P(MD)No.31523 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31523 of 2025

and

W.M.P(MD)Nos.24686 & 24688 of 2025

Pown Dharmaraj

... Petitioner

Vs.

The Commissioner,
Srivilliputhur Municipality,
Srivilliputhur Post & Taluk,
Virudhunagar District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent in demand notice along with dated 17.02.2025 and quash the same as illegal and arbitrary.

For Petitioner : Mr.P.Ganapathi Subramanian

For Respondent : Mr.J.Parekh Kumar
Advocate Government



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ORDER

Heard both sides.

2.Even before commencing his arguments, the learned counsel appearing for the petitioner, on instructions, submitted that the petitioner would remit a sum of Rs.10,000/- (Rupees Ten Thousand only) to the respondent without prejudice to his contentions. This undertaking is recorded. The petitioner is directed to pay the said amount to the respondent within a period of four weeks from the date of receipt of a copy of this order.

3.The petitioner was having 16 residential units. They were assessed to property tax from the year 2003. Recently, inspection was undertaken and during the inspection the local body officials noted that 12 units had been converted into commercial spaces. Therefore, those 12 units were re-classified under the commercial category and accordingly the impugned demand was raised.



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4. When classification is altered, it has civil consequences and the assessee has to be necessary put on notice. In this case, no such notice was issued. No assessment order was passed. On this sole ground, the impugned demand is quashed. The matter is remitted to the file of the respondent. The respondent shall pass an order afresh on merits and in accordance with law. The benefit of this order will enure in favour of the writ petitioner only if within 4 weeks the amount of Rs.10,000/- is remitted. Failure on the part of the writ petitioner to do so will result in automatic dismissal of this writ petition.

5. This Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

12.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To
The Commissioner,
Srivilliputhur Municipality,
Srivilliputhur Post & Taluk,
Virudhunagar District.

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G.R.SWAMINATHAN, J.

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