



W.P.(MD) No. 19662 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 19662 of 2025

Prem Kumar

... Petitioner

Vs

The Executive Officer/
The President of Village Panchayat,
Chattrarediyapatti Panchayat,
Virudhunagar Panchayat Union,
Virudhunagar District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the respondent for vacancy remission for the period of two financial years i.e., 2023-2024, 2024-2025 tax for the petitioner vacant buildings bearing Door No.1/345, Door No.1/346, Door No.1/346-A, Door No.1/346-B in S.No.84, Chattrarediyapatti Panchayat, Virudhunagar Panchayat Union, Virudhunagar District and reassess the tax demand based on the current vacant status of the properties by consider the petitioner's representation, dated 19.06.2025 and consequently, direct the respondent to issue fresh Tax demand notices.



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For petitioner : Mr.S.Stevenson
Roy and Roy Associates

For respondent : Mr.A.Kannan
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent.

2. The petitioner has approached this Court for a Mandamus to direct the respondent for vacancy remission for the period of two financial years i.e., 2023-2024, 2024-2025 for the petitioner's vacant buildings bearing Door Nos. 1/345, Door No.1/346, Door No.1/346-A, Door No.1/346-B in Survey No.84, Chattrarediyapatti Panchayat, Virudhunagar Panchayat Union, Virudhunagar District and reassess the tax demand based on the current vacant status of the properties by consider the petitioner's representation, dated 19.06.2025 and consequently, direct the respondent to issue fresh Tax demand notices.

3. It is specific case of the petitioner that the petitioner was assessed to



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property tax for the respective assessment years as detailed below:

S.No	Property	Tax for 2022-23	Tax for 2023-24	Tax for 2025-26
1.	Survey No.1/345	Rs.143/-	Rs. 5,627/-	Rs. 5,627/-
2.	Survey No.1/346	Rs.143/-	Rs. 1,564/-	Rs. 1,564/-
3.	Survey No.1/346-A	Rs.275/-	Rs.18,403/-	Rs.18,403/-
4.	Survey No.1/346-B	Rs.198/-	Rs. 5,950/-	Rs. 5,950/-

4. However, it is submitted that aforesaid amounts have been un-uniformly increased multiple times for the respective assessment years without any notice.

5. The learned Additional Government Pleader for the respondent, on the other hand, submits that the revision of the tax is based on the revision made pursuant to the Government Order issued in this connection.

6. Whichever way one looks at it, the revision for the property tax, particularly, when the revision is multiple fold times, notice is required to be issued.

7. Considering the same, there shall be a direction to the respondent to re-



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do the assessment for the assessment years in question, namely, 2023-24, 2024-25 for all the four buildings within a period of six (6) weeks from the date of receipt of a copy of this order.

8. This Writ Petition is disposed of, with the above observations. No costs.

Index : Yes / No
Internet : Yes / No
apd

22.07.2025

To

The Executive Officer/
The President of Village Panchayat,
Chattrarediyapatti Panchayat,
Virudhunagar Panchayat Union,
Virudhunagar District.



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C.SARAVANAN, J.

apd

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