



W.P(MD)No.7737 of 2018

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.09.2025

CORAM

THE HONOURABLE MS.JUSTICE P.T.ASHA

Writ Petition(MD)No.7737 of 2018

and

W.M.P(MD)No.7349 of 2018

Rural Uplift Center,
Rep. by its Secretary,
Mr.A.Maria James,
Door No.460-A/5, Gandhi Nagar,
Parvathipuram, Vettunimadam,
Nagercoil, Kanyakumari District.

..Petitioner

Vs

The Commissioner,
Nagercoil Municipality,
Nagercoil,
Kanyakumari 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 records of the impugned property tax demand notice of the respondent in Na.Ka.No.3245/A2/2018, dated 05.03.2018 and final notice dated 19.03.2018 and quash the same, consequently direct the respondent herein to grant exemption from payment of property tax for the petitioner's building in Door No.460-A/5, M.S.Road, Nagercoil as per section 83 (c) of Tamilnadu District Municipalities Act, 1920 as well as section 29 (j) the Urban Land Act, 1966 by considering the petitioner's representation dated 14.03.2018.



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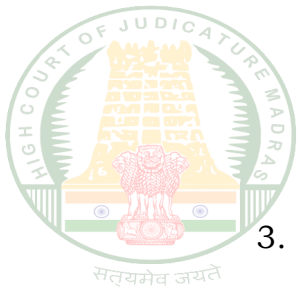
For Petitioner : Mr.K.Vamanan

For Respondent : Mr.Athimoolapandian

ORDER

This writ petition has been filed challenging the impugned property tax demand notice issued by the respondent in Na.Ka.No.3245/A2/2018, dated 05.03.2018, and the final notice dated 19.03.2018. The petitioner seeks a consequential direction to the respondent to grant exemption from payment of property tax for the petitioner's building situated at Door No. 460-A/5, M.S. Road, Nagercoil, in terms of Section 83(c) of the Tamil Nadu District Municipalities Act, 1920, and Section 29(j) of the Urban Land Ceiling and Regulation Act, 1966, by considering the petitioner's representation dated 14.03.2018.

2. The learned Standing Counsel appearing for the respondent submitted that the impugned demand notice was issued based on the petitioner's request for exemption made on 08.11.2016. He further submitted that the building in question is presently under lock and seal.



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3. The learned counsel for the petitioner submitted that, after receiving the impugned demand notice, the petitioner sent a detailed representation to the respondent citing relevant statutory provisions and rules, seeking exemption from property tax.

4. Having considered the submissions made by both parties, and without expressing any opinion on the merits of the matter, this Court directs the respondent to consider the petitioner's representation dated 14.03.2018 and pass a final order on its own merits. The respondent shall afford a reasonable opportunity of hearing to the petitioner before passing the final order. The final order shall be passed within a period of one month from the date of receipt of a copy of this order.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

18.09.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
skn



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To
The Commissioner,
Nagercoil Municipality,
Nagercoil,
Kanyakumari District.



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P.T.ASHA, J.

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