BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20512 of 2025
and
W.M.P(MD)No.15877 of 2025

B.Megala ... Petitioner

Vs.

The Commissioner,
Thoothukudi Corporation,
Thoothukudi. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned order dated 27.03.2025 in Na.Ka.No.A1/1087/2025 issued by the respondent and quash the same as illegal and consequently, direct the respondent to revise the property tax in Assessment No.138/034/903034 Old Assessment No.138/035/03993, considering the petitioner's house ground floor as car parking.

For Petitioner : Mr.B.Prasanna Vinoth

For Respondent : Mr.N.Ananda Kumar
Standing Counsel

ORDER

Mr.N.Ananda Kumar, learned Standing Counsel takes notice for the respondent.

2. The petitioner was assessed to tax at Rs.11,870/- on a half yearly basis in respect of the construction put up.

3. It is the case of the petitioner that on the ground floor the petitioner has provided two parking slots and had put up rolling shutters. However, the respondents construed it to be a commercial complex and therefore, levied the aforesaid tax for both the ground floor and the first floor.

4. Aggrieved by the same, the petitioner filed an appeal before the appellate committee under the provisions of the District Municipalities Act, 1921. It is further submitted that since the appeal was not considered under the provisions of the Act, the petitioner's appeal was considered by the Appellate Committee under the provisions of the Tamil Nadu Urban Local Bodies Act, 1998, as in force with effect from 13.04.2023, which was culminated in the impugned order.

5. It is submitted that the impugned order is not an order contemplated under Rule 271 (10) of the aforesaid Rules. It is submitted that the preamble to the impugned order indicates that based on the resolution of the council dated 21.03.2025, the petitioner has been given a 6% rebate and tax liability has been reduced to Rs.10,070/- from Rs.11,871/- fixed earlier on 22.08.2018.

6. In my view, the determination of the tax payable by the petitioner for the tax period after 2018 by the appellate authority is not in tune with the requirements of the Act and Rules. The property tax should have been revised periodically after the first assessment was made on 08.08.2018.

7. Under these circumstances, the impugned order is set aside and the case is remitted back to the respondent to pass a fresh order upto the period during which the old rate of tax was in force, based on the Rules applicable and Government Orders in this regard. For the period after commencement of Tamil Nadu Urban Local Bodies Act, the assessment shall be made by the original authority independently under the said Act. The case of the petitioner that the parking area was not meant for any commercial purposes may also be considered afresh.

8. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

29.07.2025

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

The Commissioner,
Thoothukudi Corporation,
Thoothukudi.

C.SARAVANAN, J.

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W.P(MD).No.20512 of 2025

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