BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

CORAM

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD)No.9325 of 2018
and
W.M.P.(MD)No.8621 of 2018

G.Rajan ... Petitioner

Vs.

1.The Secretary to Government,
Municipal Administration & Water Supply
Department, Chennai.

2.The Commissioner,
Municipal Corporation,
Nagercoil,
Kanyakumari District.

3.The Revenue Inspector,
Municipal Corporation,
Nagercoil, Kanyakumari District.

4.The Revenue Assistant,
Municipal Corporation,
Nagercoil, Kanyakumari District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to the impugned notice issued by the second respondent in Na.Ka.No.A4/2017 dated 07.12.2017 pertaining to the demand notice for the period from 19993-94II Half year to

2017-2018 II Half year for the property Tax assessment No.19156 and quash the same.

For Petitioner : Mr.S.Sureshkumar
For Respondents : Mr.T.Amjadkhan (R1)
Government Advocate
Mr.P.Athimoolapandian (R2 to R4)

ORDER

This writ petition is filed challenging the notice issued by the second respondent in Na.Ka.No.A4/2017 dated 07.12.2017 pertaining to the demand notice for the period from 1993-94-II Half year to 2017-2018-II Half year for the property tax assessment No.19156.

2.It is the case of the petitioner that the subject property belongs to the father of the petitioner and it was inherited by the petitioner, after the demise of his father. Initially, the property tax was fixed at Rs.823.20/- and the annual rental value was fixed at Rs.9,600/-. The petitioner's father has obtained an order of reduction of tax amount vide order dated 13.02.1990. However, on 15.10.1991, the rental value and the property tax were increased to Rs.65,400/- and Rs.5,068.10/-, respectively. Thereby, the petitioner's father filed a civil suit in O.S.No.1215 of 1991 seeking to declare the enhanced tax amount vide notice dated 15.10.1991 as illegal and excessive, as the said notice was issued in violation of the order passed by the second respondent on 13.02.1990. During the pendency of the civil suit, the second respondent had enhanced the annual rental value and property tax at Rs.1,96,000/- and Rs.21,372/-, respectively.

3.He would further submit that the suit was decreed on 21.10.1997 directing the second respondent not to collect tax prior to 01.10.1993 and after 01.10.1993-II half, to assess the annual rental value and fix fresh tax for the property in question. Though the second respondent was made as a party to the suit proceedings, the second respondent has not chosen to file an appeal as against the said judgment and decree and increased the tax every year in violation of the decree and judgment passed in that suit and also without considering the objections made by the petitioner's deceased father. Thereafter, the second respondent issued a demand notice dated 07.12.2017 demanding arrears of tax amount, which was fixed in violation of the decree and judgment passed by the civil Court. Challenging the same, the petitioner has filed the present writ petition.

4.The learned counsel for the petitioner submits that though the second respondent was made a party to the suit proceedings and the suit was decreed on 21.10.1997, the second respondent has not chosen to file any appeal as against the said decree and judgment. Instead, the second respondent has issued the demand notice in violation of the decree and judgment made in O.S.No.1215 of 1991 dated 21.10.1997. Thereby, the petitioner has filed the present writ petition.

5. The second respondent has filed counter affidavit and submitted that if the petitioner is aggrieved over the impugned notice, he can file an appeal or revision before the Tax Committee in Nagercoil Municipality, whereas the petitioner came before this Court without clean hands by suppressing the facts and hence, seeks dismissal of this petition.

6. Heard the submissions on either side and perused the materials placed on record.

7. Considering the facts and circumstances of the case, this Court is of the view that the impugned notice does not follow the decree and judgment that has been passed in O.S.No.1215 of 1991. Accordingly, the impugned notice is quashed and the second respondent is directed to issue fresh notice under Rule 9 and 10 of the Schedule IV of the Tamil Nadu District Municipalities Act for the period for which the arrears of tax has been demanded vide impugned notice

forthwith assigning the reasons for enhancement. On receipt of such notice, the petitioner is directed to submit his objections and on receiving such objection, the second respondent is directed to pass orders after affording an opportunity of hearing to the petitioner on merits and in accordance with law. The aforesaid exercise shall be completed within a period of six months from the date of receipt of a copy of this order.

8.With the above direction, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

13.10.2025

NCC:yes/no
Index:yes/no
Internet:yes/no
Rmk

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Municipal Corporation,
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P.T.ASHA, J.

Rmk

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