BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.21561 of 2025
and
W.M.P.(MD)No.16661 of 2025

V.Meena ... Petitioner

-vs-

1.The Commissioner,
Madurai Corporation, Madurai.

2.The Assistant Commissioner,
Madurai Corporation Zone-1,
Moondrumavadi,
K.Pudur, Madurai - 625007. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the Impugned Demand Notice dated Nil, issued by the second respondent demanding the Property Tax for the period of 2024 – 2025 - I to 2025 - 2026 - II under the Assessment No.115/016/911672 (Old Assessment No.115/25462) in respect of the petitioner's commercial building at Door No.12, A/1 Ward No.16, Rathinasamy Nadar Road Madurai, along with the Computer Generated Property Tax Enhancement Working Sheet and quash the same as illegal.

For Petitioner : Mr.J.Lawrance

For Respondents : Mrs.S.Devasena
Standing Counsel

ORDER

The petitioner is aggrieved by the impugned demand notice enhancing the property tax of her commercial property to Rs.42,296/- per half year.

2. It is the case of the petitioner that the shops bearing Door Nos.12-A and 12-A1 originally belonged to her sister, one Kalavathi. Earlier, a consolidated property tax assessment was made for both shops to the tune of Rs.8,059/-, which was subsequently revised to Rs.16,118/- during the first half of the financial year 2024-2025. Subsequently, Kalavathi executed a Will, bequeathing one shop to the petitioner's daughter, *viz.,* Renuka and the another shop to the petitioner's niece, *viz.,* Geetha. The said Kalavathi passed away on 15.02.2015.

3. Thereafter, on 03.01.2020, the petitioner's daughter executed a Gift Deed in favour of the petitioner, registered as Document No.412 of 2020. Subsequently, on 08.10.2024, the petitioner applied for name transfer in respect of the said property. At the time of mutation of assessment, the property tax was enhanced to

Rs.32,641/- per half year with effect from 01.04.2024, vide demand notice dated 29.10.2024. The tax has now been further enhanced to Rs.42,296/- per half year, as reflected in the impugned demand notice issued by the second respondent.

4. It is submitted that the said enhancement is arbitrary and contrary to the provisions of the Tamil Nadu Urban Local Bodies Act, 1998 and the relevant Government Orders governing the procedure for property tax revision.

5. The learned Standing Counsel for the respondents submits that the enhancement is on account of escaped assessment due to suppression of relevant information. It is, however, submitted that if the petitioner makes a suitable representation, the same would be considered by the Assessing Authority, after due inspection of the property.

6. The learned Standing Counsel further submits that the petitioner has not paid any property tax from the first half of 2024-2025 till the second half of 2025-2026 and therefore, prays that a direction be issued to the petitioner to deposit at least 50% of the disputed tax before her representation is considered.

7. Having heard the learned counsel for the petitioner and the learned Standing Counsel for the respondents, this Court is of the view that the petitioner was entitled to a proper notice and an opportunity of being heard before enhancement of the tax from Rs.16,118/- (which was levied and collected for the first half of 2024–2025) to Rs.32,641/- and thereafter to Rs.42,296/-. However, considering the fact that the petitioner has not paid any property tax for the relevant period, this Court is inclined to direct the petitioner to deposit 1/3rd of the disputed tax as a condition precedent for consideration of her representation.

8. Accordingly, the petitioner is directed to deposit 1/3rd of the disputed tax amount, which shall be adjusted subject to the final order to be passed by the first respondent. Upon such deposit, the petitioner shall submit a detailed representation within 30 days from the date of receipt of a copy of this order, along with proof of such deposit.

9. Upon receipt of the representation and confirmation of the pre-deposit, the first respondent is directed to consider and dispose of the petitioner's representation, after due inspection and in accordance with law, within a reasonable time.

10. The Writ Petition stands disposed of accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **07.08.2025**
Index : Yes / No
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To:-

1.The Commissioner,
Madurai Corporation, Madurai.

2.The Assistant Commissioner,
Madurai Corporation Zone-1,
Moondrumavadi,
K.Pudur, Madurai - 625007.

C.SARAVANAN, J.

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