



W.P(MD)No.21441 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21441 of 2025

1.H.Jogara Bibi

2.H.Abdul Malik

... Petitioners

Vs.

1.The Chief Secretary to the Government,
Municipal Administration and
Water Supply (MA.IV) Department,
St. George Fort, Chennai.

2.The Commissioner,
Madurai Municipal Corporation,
Madurai.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the respondents to re fixing (reducing) the property tax in Assessment No.115/022/902339 to the temporary shed located bearing Door No.132A/5-2, located at Ward No.22, Thathaneri Main Road, Madurai Corporation based on the representation dated 03.10.2024, 10.03.2025 and 28.04.2025 preferred by the petitioner within time frame that may be stipulated by this Court and pass such further or other orders as this Honble Court may deem fit and proper in the above facts and circumstances.



WEB COPY



W.P(MD)No.21441 of 2025

For Petitioners : Mr.V.P.Rajan

For R2 : M/s.S.Devasena
Additional Government Pleader

ORDER

This writ petition has been filed for a writ of Mandamus to direct the respondents to re-fixing (reducing) the property tax in Assessment No.115/022/902339 to the temporary shed located bearing Door No.132A/5-2, at Ward No.22, Thathaneri Main Road, Madurai Corporation based on the petitioner's representations dated 03.10.2024, 10.03.2025 and 28.04.2025.

2. The petitioner states that the petitioner has put up a temporary shed with thin sheets for running a vehicle service. It is submitted that the imposition of increased property tax as per G.O.Ms.No.52, Municipal Administration and Water Supply (MA.IV) Department is unjustified as the respondents have fixed property tax for only residential property, non-residential property and vacant land and has fixed the floor rate.



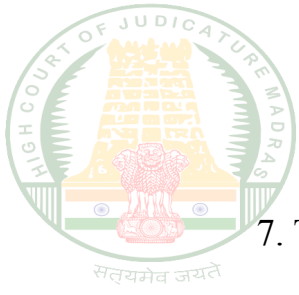
W.P(MD)/No.21441 of 2025

3. It is submitted that in so far as the non-residential properties are concerned, the petitioner's property has been wrongly treated as commercial property along with permanent built structure. It is submitted that there is a distinction between a temporary structure and a permanent structure.

4. The learned Standing Counsel for the second respondent submits that the petitioner is in arrears of property tax to the tune of Rs.3,72,048/- as on date without penalty and surcharge fine etc. It is submitted that a total sum is Rs.4,04,597/- including fine amount.

5. Since the petitioner has to pay tax, there shall be a direction to the petitioner to deposit a sum of Rs.2,00,000/- as a condition for the first respondent to consider the petitioner's representation dated 03.10.2024, 10.03.2025 and 28.04.2025.

6. Subject to petitioner depositing the aforesaid amount, the first respondent shall consider and dispose of the petitioner's representations dated 03.10.2024, 10.03.2025 and 28.04.2025. on merits and in accordance with the Tamil Nadu Urban Local Bodies Act and Rules made thereunder.



W.P(MD)No.21441 of 2025

7. The writ petition stands disposed of. No costs.

WEB COPY

06.08.2025

NCC : Yes / No

Index : Yes / No

Internet : Yes / No

sn

To

1.The Chief Secretary to the Government,
Municipal Administration and
Water Supply (MA.IV) Department,
St. George Fort, Chennai.

2.The Commissioner,
Madurai Municipal Corporation,
Madurai.

C.SARAVANAN, J.



WEB COPY



W.P(MD)No.21441 of 2025

sn

W.P(MD).No.21441 of 2025

06.08.2025