BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.23315 of 2025
and
W.M.P.(MD)Nos.18319 and 18320 of 2025

Venkidusamy ... Petitioner

-vs-

1.The District Collector,
Collector Office, Dindigul District.

2.The Municipal Commissioner,
Palani Municipality,
Dindigul District. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the impugned property tax demand notice of the second respondent vide property tax assessment No. 080/017/900456 and 080/017/900002 for the assessment years 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023 and 2023-2024 dated 01.02.2024 and quash the same as illegal and devoid of merits and direct the second respondent to redo the assessment proceedings after conducting proper survey of the property and giving reasonable opportunity to the petitioner.

For Petitioner	:	Mr.S.Harish
For R1	:	Mr.D.Ghandiraj Special Government Pleader
For R2	:	Mr.L.P.Maurya Standing Counsel

ORDER

Heard the learned counsel for the petitioner, the learned Special Government Pleader for the first respondent, and the learned Standing Counsel for the second respondent.

2. The case of the petitioner is that the impugned demand notice has been issued without adhering to the procedure prescribed under Rule 256(5) of the Tamil Nadu Urban Local Bodies Rules, 2023 [hereinafter referred to as "the Rules"].

3. It is submitted that the petitioner owns four shops and two residential units. However, the second respondent has raised a demand of property tax to the tune of Rs.93,782/- per annum for the period commencing from the Assessment Year 2016–2017, without issuing any prior notice to the petitioner.

4. On the other hand, the learned Standing Counsel for the second respondent submits that an inspection was conducted on 02.06.2023, during which, it was found that the petitioner was in occupation of a total built-up area of 4380 sq. ft. It is, therefore, contended that the case involves escaped assessment, and the petitioner is liable to pay tax under Rule 259 of the Rules. The learned Standing Counsel also submits that the petitioner has an alternate remedy by way of appeal under Rule 270 of the Rules. Furthermore, the petitioner has an alternative remedy by way of representation under Rule 259(d) of the Rules. Whichever way one looks at the matter, it appears that the petitioner has suppressed the extent of construction, part of which, is used for commercial purposes and part of which is used for residential purposes. Be that as it may, the petitioner is liable to pay the property tax.

5. However, since the impugned demand notice appears to have been issued without prior notice as required under the Rules, there shall be a direction to the second respondent to re-do the assessment, subject to the petitioner depositing 30% of the disputed tax amount.

6. It is noted that the petitioner has already submitted an objection dated 22.07.2025 in response to the impugned demand notice. This objection shall be considered and disposed of in accordance with Rule 259(d) of the Rules.

7. Subject to the petitioner complying with the above condition, the second respondent shall proceed to pass appropriate orders on merits, after affording due opportunity to the petitioner. In the event of non-compliance, it shall be open to the second respondent to proceed against the petitioner as if this Writ Petition stood dismissed *in limine* today.

8. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No **26.08.2025**
Index : Yes / No
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To:-

1.The District Collector,
Collector Office, Dindigul District.

2.The Municipal Commissioner,
Palani Municipality,
Dindigul District.

C.SARAVANAN, J.

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W.P.(MD)No.23315 of 2025

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