



CRP(MD). No.103 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated : 30/07/2025

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THE HONOURABLE MR. JUSTICE M.DHANDAPANI

**CRP (MD). No.103 of 2022
and CMP(MD) No.541 of 2022**

1.The Madurai City Municipal Corporation
Through its Commissioner

2. The Assistant Revenue Officer,
Madurai Corporation,Madurai..

... Petitioner

Vs

Asif Nazruthin
Jeyasri Apartment,
D.No.33a,T-4, Bharathi Ula Road,
Race Course Colony,Madurai..

... Respondent

PRAYER :-Civil Revision Petition filed under Article 227 of Constitution of India, against the order dated 30-04-2021 passed in Tax. C.M.A.No. 14/2020 on the file of the Principal District Judge, Madurai confirming the order dated 12.02.2018 in TAT.No. 10/2016 on the file of the Tax Appellate Tribunal, Corporation of Madurai.



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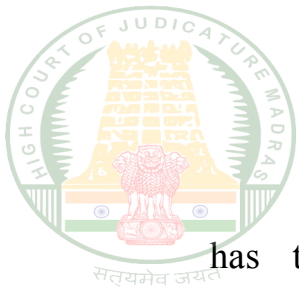
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For Petitioners : Mr.S.Vinayak
For Respondent : Mr.J.Barathan

ORDER

The Civil Revision Petition is filed against the order dated 30-04-2021 passed in Tax.C.M.A.No. 16/2020 on the file of the Principal District Judge, Madurai confirming the order dated 12.02.2018 in TAT.No.10/2016 on the file of the Tax Appellate Tribunal, Corporation of Madurai.

2.The respondent is the owner of flat No.33A/T4 in the petition mentioned address. He purchased the said flat including the pathway. The property tax assessment was made in the year 2011-12 and the respondent was directed to pay the amount for the period 2011-12. Aggrieved by the tax fixed by the petitioner Corporation, the respondent made a representation to the Commissioner of Corporation to reduce the tax. However, there was no reply. It is alleged by the respondent that the petitioner has arbitrarily included the common area to assess tax. As per Section 116 of the Municipal Corporation Act, mandatory publication



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has to be followed and without following the due procedure contemplated under the Act and Rules, the tax was assessed. The property tax to be levied is at 27% of the rental value. However, the petitioner has not measured the built up area and they have levied the property tax at 27% of rental value, which consist of general tax at 10%, scavenging tax at 2%, drainage tax at 6%, water tax @ 4% and education tax at 5%. Aggrieved by the same, the respondent approached the Taxation appellate Tribunal and the appellate Tribunal reduced the tax from Rs.3/- to Rs.2/- per sq. ft. Aggrieved by the said reduction, the petitioner Corporation preferred an appeal before the Principal District Judge, Madurai, in TAX CMA No.10/2020. However, the appeal was dismissed. Challenging the same, the petitioner Corporation is before this Court.

3. The learned counsel for the Corporation would submit that a bare perusal of the order passed by the Taxation appellate Tribunal itself reveal that without any discussion whatsoever tax was reduced from Rs.3 to Rs.2 per sq. ft. and the same was upheld in TAX CMA, which is not sustainable one. Hence, the learned counsel urges this Court that the



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order passed in the Tax CMA may be set aside and the matter may be remanded back to the Commissioner/original authority.

4. The learned counsel for the respondent however vehemently opposed the prayer for remand on the ground that the original taxation Tribunal has arrived at a conclusion on appreciation of material evidence, which was rightly confirmed in Tax appeal and hence, the same need not be interfered with.

5. I have considered the rival submissions and perused the materials available on record.

6. A perusal of the record would go to show that both the orders are non speaking orders inasmuch as without any discussion, the orders impugned have been passed. On the sole ground, both the orders are liable to be set aside.

7. Accordingly, in view of the above and without considering the merits and demerits of the petitioner as well as the respondent, the Civil



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Revision Petition is allowed and the order dated 30-04-2021 passed in Tax. C.M.A.No. 16/2020 on the file of the Principal District Judge, Madurai is hereby set aside. As the Tribunal was abolished, the matter is remanded back to the Commissioner, Madurai Corporation for fresh consideration and the Commissioner, Madurai Corporation, in turn shall exercise the quasi judicial power on appreciation of facts of the petitioner and respondent and after analyzing the contentions of both sides, and pass appropriate orders thereon. No costs. Consequently connected Miscellaneous Petition is closed.

30.07.2025

NCC : Yes/No

Index : Yes/No

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TO

- 1.The Principal District Judge,Madurai
 - 2.The Tax Appellate Tribunal, Madurai
 - 3.VR Section
- Madurai Bench of Madras High Court, Madurai.



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M.DHANDAPANI,J

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**ORDER
IN
CRP(MD) No.103 of 2022**

Date : 30/07/2025