BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

Writ Petition(MD)No.23657 of 2025
and
W.M.P(MD)No.18568 of 2025

Amrita Vidyalayam
(Managed by Mata Amritanandamayi Math)
rep. by its Authorized Signatory – Br.Gopakumar
Karayiruppu Village,
Tirunelveli – 627 357.

..Petitioner

Vs.

1 The Commissioner,
Tirunelveli City Municipal Corporation,
Tirunelveli - 627 006.

2 The Assistant Commissioner,
Thachanallur Zone, Tirunelveli City
Municipal Corporation, Thachanallur,
Tirunelveli-627 358.

3 The Revenue Officer,
Office of Assistant Commissioner,
Thachanallur Zone, Tirunelveli City
Municipal Corporation, Thachanallur,
Tirunelveli- 627 358.

4 The Assistant Revenue Officer,
Office of Assistant Commissioner,
Thachanallur Zone, Tirunelveli city Municipal
Corporation, Thachanallur, Tirunelveli-
627358.

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus to direct the respondents to consider and rectify all the errors raised in the petitioner's rectification application dated 10.02.2025 under Section 98 of Tamil Nadu urban local bodies Act. 1998 forthwith within a time frame as stipulated by this Court.

For Petitioner	: Mr.J.Sankarapandian
For Respondents	: Mr.D.Gandhiraj Spl. Govt. Pleader

ORDER

Heard the learned counsel for the petitioner and the learned Special Government Pleader, who takes notice for the respondents. By consent of the parties, this writ petition is taken up for final disposal at the admission stage itself.

2. This writ petition has been filed seeking a direction to the respondents to consider and rectify the errors raised in the petitioner’s rectification application dated 10.02.2025, filed under Section 98 of the Tamil Nadu Urban Local Bodies Act, 1998, within a time frame to be stipulated by this Court.

3. The petitioner claims that the petitioner school started functioning only from June 2021. Earlier, the petitioner was issued a notice dated 25.03.2024, calling upon the petitioner to pay a sum of Rs.7,06,437/- towards property tax for the following period:

Year	Tax amount
2021-2022 II	78493
2022-2023 I & II	313972
2023-2024 I & II	313972
	706437

4. It is submitted that the petitioner paid the aforesaid amount. However, the said amount was appropriated by the respondents towards the tax liability for the period 2020–2021, as detailed below:

S.NO	Financial Year	I	II	Amount
1	2021-2022	156986.00	156986.00	313972.00

5. It is further submitted that the tax amount has been enhanced during the assessment year 2025–2026, as detailed below:

Financial Year	Property tax	SUC	Total
2024-2025	9419.00	0.00	9419
2025-2026	332810.00	12000.00	344810
	342229.00	12000.00	354229

6. It is further submitted that the petitioner paid a total sum of Rs.16,39,279/- for the period from 2021 till date. According to the petitioner, the actual tax liability would only come to Rs.7,77,150/-. Hence, the petitioner submitted a representation to the first respondent on 10.02.2025 under Section 98 of the Tamil Nadu Urban Local Bodies Act, 1998.

7. The learned counsel for the respondents, on the other hand, would submit that the petitioner has an alternative remedy by way of an appeal before the Taxation Appeal Committee under Section 100 of the Act, as enforced with effect from 13.04.2021.

8. It is submitted that Section 98 of the Act applies only to rectification of errors apparent on the face of the record and not to cases where the petitioner seeks re-determination of the tax liability. The rectification provision cannot be invoked as an appeal in disguise, and therefore the request for rectification is liable to be rejected. However, it is submitted that the petitioner may be relegated to avail the remedy before the Taxation Appeal Committee under Section 100 of the Act.

9. As per the demand dated 19.06.2025, the petitioner is shown to be in arrears of property tax for the financial years 2024–2025 and 2025–2026 to the tune of Rs.3,54,229/-.

10. The contention of the petitioner appears to be genuine, as the appropriation of the amount paid by the petitioner pursuant to the demand notice dated 25.03.2024 (Table I above) has been partly adjusted towards an earlier period (Table II above). There appears to be scope for re-determination in view of the error apparent on the face of the record.

11. Considering the fact that, according to the respondents, only a sum of Rs.3,54,229/- is due, there shall be a direction to the petitioner to pay a sum of Rs.1,00,000/-, under protest and without prejudice to the rights of the petitioner. This amount shall be appropriated or adjusted accordingly. The petitioner shall pay the said amount within a period of 15 days from the date of receipt of a copy of this order. The first respondent shall thereafter pass appropriate orders within a period of six weeks from the date of receipt of a copy of this order.

12. This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

29.08.2025

NCC : Yes/No
Index : Yes/No
Internet:Yes
skn

To

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C.SARAVANAN, J.

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