



W.P.(MD) No.23617 of 2019

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.09.2025

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.23617 of 2019

and

W.M.P(MD)Nos.20237 & 20238 of 2018

C.T.Muthiah

.. Petitioner

Vs.

The Commissioner,
Dindigul Municipal Corporation,
Dindigul.

.. Respondent

*(Cause title amended vide order dated 10.09.2025 made in
W.M.P(MD)No.14887/2025)*

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the proceedings of the respondent dated 05.11.2019 in respect of property tax assessment No.078/019/00860 and quash the same.

For Petitioner : Mr.R.Murali

For Respondent : Mr.J.Lawrence



W.P.(MD) No.23617 of 2019

WEB COPY

ORDER

This writ petition is filed for the following relief:

“to call for the records relating to the proceedings of the respondent dated 05.11.2019 in respect of property tax assessment No.078/019/00860 and quash the same.”

2. The petitioner is the owner of a Cinema by name Ganesh Theater located in Ward No.19 of Dindigul Municipality and the same is functioning for over 40 years. The petitioner would submit that there is no dispute regarding the property tax which was fixed prior to 1987. From 13.09.1987, the property tax was increased to Rs.15,489/- per half year which was Rs.3,866/- prior to 1987. Since the petitioner's objections were not considered by the Municipality, the petitioner had filed O.S.No. 1299 of 1994 before the District Munsif Court, Dindigul and the same was dismissed. Challenging the same, an appeal was preferred in A.S.No. 12 of 1997 which was allowed by the Principal District Court, Dindigul by judgment and decree, dated 19.04.1998 and the same had attained



W.P.(MD) No.23617 of 2019

WEB COPY finality.

3. As per Government instructions, the property tax was revised in the year 1988, 2008 and 2018 in and by which the tax was calculated based on the assessment made prior to that revision. The Civil Court had set aside the revision made in the year 1987 and remanded for reconsideration. Despite the same, the respondent did not act to date. By proceedings dated 02.03.2016, the respondent demanded Rs.14,83,363/- towards arrears of property tax for the period 1988-1989 to 2015-2016. Challenging the same, the petitioner filed a writ petition in W.P(MD)No. 7077 of 2016 and this Court by an order, dated 12.04.2016 passed an order of interim stay on condition to pay a sum of Rs.8,00,000/-. Pursuant to the same, the petitioner had paid the said amount. Thereafter, the respondent by way of notice dated 30.09.2019 demanded arrears of property tax to a tune of Rs.14,91,937/- for the period 1990-93 to 2019-20, for which the petitioner had paid an amount of Rs.1,20,000/- by way of cheque on 20.08.2019. Again the respondent had issued the present impugned demand notice, dated 05.11.2019 demanding a sum of



W.P.(MD) No.23617 of 2019

WEB COPY

Rs.13,71,937/- towards arrears of property tax for the period 2002-2003 to 2019-20. Challenging the same, the petitioner is before this Court.

4. Heard the learned counsels on either side.

5. When the matter is taken up for hearing, the learned counsel for the petitioner submits that the petitioner is willing to pay a sum of Rs. 11,20,361/- (Rupees Eleven Lakhs Twenty Thousand Three Hundred and Sixty One only) in six installments starting from October 2025 as per the calculation which has been produced today before this Court, signed by Assistant Revenue Officer, Dindigul City Corporation on 10.09.2025, wherein the balance amount to be remitted is mentioned as Rs. 11,20,361/-.

6. In view of the above, the petitioner is directed to pay an amount of Rs.11,20,361/- in six equated monthly installments starting from October 2025.



W.P.(MD) No.23617 of 2019

WEB COPY

7. Accordingly, this Writ Petition stands disposed of. No costs.

Consequently, connected Miscellaneous Petitions are closed.

10.09.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

gbg

To

The Commissioner,
Dindigul Municipal Corporation,
Dindigul.



WEB COPY



W.P.(MD) No.23617 of 2019

P.T.ASHA, J.

gbg

W.P.(MD) No.23617 of 2019

10.09.2025