BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.26019 of 2024 AND
W.M.P.(MD)Nos.22059 & 22060 of 2024

S.Narmatha ... Petitioner

Vs.

1. The Commissioner,
Tirunelveli Corporation,
Tirunelveli District.

2. The Assistant Commissioner,
Palayamkottai Zone,
Tiruneliveli Corporation,
Tirunelveli. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the proceedings of the first respondent proceedings dated 02.09.2024 bearing Property Tax Assessment No.146/037/906862 and quash the same and consequently direct the respondent to calculate the Tax under category " B " for the petitioner property.

For Petitioner : Mr.S.Srinivasa Ragavan

For R-1 & R-2 : Ms.M.Anitha

* * *

ORDER

Heard both sides.

2. The petitioner owned the petition-mentioned site. Subsequently, a building has also been put up after getting approval from the authority concerned. The grievance of the writ petitioner is two fold: a) The vacant land tax payable by her for the period prior to putting up the construction has been doubled without notice and b) The property tax is not being levied for the building.

3. The local body has filed their counter affidavit. The stand of the learned Standing counsel is that the building put up by the writ petitioner is not in consonance with the approved plan and that is why, the petitioner has been called upon to submit a revised plan. Till this exercise is not completed, it is not possible to levy property tax. It is seen that the revision and enhancement of the vacant land tax was on account of the erroneous reclassification. The authorities were under the impression that the land falls within ' B ' zone. Now the stand of the authority is that the land falls within ' A ' Zone. According to the writ petitioner, the original classification alone is right.

4. Reclassification could not have been effected without putting the petitioner on notice. Therefore, the impugned communication is quashed. The matter is remitted to the file of the second respondent. Whether the petitioner's land falls within ' B ' zone or ' A ' zone will be decided after due enquiry. This exercise will be completed within a period of three months from the date of receipt of a copy of this order. The petitioner will continue to pay the admitted tax liability.

5. The building in question was earlier levied property tax. Notwithstanding the other issues, the issue regarding deviation can be dealt with separately. The respondents are directed to assess the property tax in the name of the writ petitioner. The petitioner is directed to file her return based on which the property tax shall be assessed. The petitioner will also be heard since the liability regarding the vacant land tax and levy of property tax are inextricably linked to the issue of erroneous classification. This writ petition stands allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

12.11.2025

NCS : Yes / No

Index : Yes / No
Internet : Yes/ No
PMU

G.R.SWAMINATHAN,J.

PMU

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