BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.24874 of 2025
and
W.M.P(MD)Nos.19540 & 19542 of 2025

D.V.Dhanush Pratap ... Petitioner

Vs.

1.Thoothukudi Corporation,
Represented by its Commissioner,
Thoothukudi City and District.

2.The Taxation Appeals Committee,
Thoothukudi Corporation,
Thoothukudi City and District.

3.The Assistant Commissioner,
West Zone,
Thoothukudi Corporation,
Thoothukudi City and District. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned property tax demand notice dated 11.01.2025 issued by the third respondent in respect of our property situated at No.182, P.C.Road, Melur, Thoothukudi bearing Old Assessment No.138/430667 and New Assessment No.138/030/901821 dated the impugned order in Na.Ka.No.A1/1090/2025 dated 27.03.2025 passed by the first respondent and quash the same and consequently direct the respondents to refund the excess amount of Rs.2,23,142/- collected as property tax for 2024-2025 under payment receipt bearing No.138/01/34/24-25/0016221 dated 30.01.2025 within a period specified by this Court.

For Petitioner : Mr.M.Dilipkumar
For Respondents : Mr.N.Anandakumar

ORDER

Heard both sides.

2.The petitioner has constructed a commercial building. It was assessed to property tax. But without issuing a formal notice or passing an assessment order, there was a steep revision of the tax. Challenging the same, the petitioner filed an appeal. The appeal was dismissed. Questioning these orders, this writ petition has been filed.

3.I posed a question to the learned Standing Counsel as to whether the petitioner was given notice before effecting the revision. His answer is in the negative. Since the principles of natural justice have not been complied with, the order impugned in the writ petition has to be necessarily set aside. It is accordingly set aside. This writ petition is allowed. The matter is remitted to the file of the Commissioner, Thoothukudi Corporation. It is open to the respondents to follow the statutory procedure and effect the revision. It is stated that the petitioner had remitted certain amount towards the impugned demand. The said amount need not be refunded but it shall be adjusted as against the writ petitioner's liability as determined in the future proceedings.

4.This Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

12.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

G.R.SWAMINATHAN, J.

MGA

To

1.The Commissioner,
Thoothukudi Corporation,
Thoothukudi City and District.

2.The Taxation Appeals Committee,
Thoothukudi Corporation,
Thoothukudi City and District.

3.The Assistant Commissioner,
West Zone,
Thoothukudi Corporation,
Thoothukudi City and District.

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