



W.P.(MD) No.27623 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

**W.P.(MD) No.27623 of 2024
and
W.M.P.(MD) Nos.23447 and 23448 of 2024**

S.Rajan

... Petitioner

/vs./

1.The Commissioner of Municipal Administration,
Chepauk,
Chennai 600 005.

2.The Commissioner,
Madurai City Municipal Corporation,
Anna Maaligai,
Madurai 625 002.

3.The Assistant Commissioner – Zone I,
Madurai City Municipal Corporation,
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records relating to the property Tax Demand Notice dated 13.10.2024 for a sum of Rs.5,63,988/- in respect of



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Assessment No.115/038/902071, issued by the second respondent and the consequential Property Tax Work Sheet dated 22.10.2024 issued by the third respondent, claiming property tax at Rs. 1,43,010/- in retrospective manner with effect from 01.04.2022 and to quash the same as illegal, arbitrary and unenforceable.

For Petitioner : Mr.G.Aravinthan
For R1 : Mr.R.Suresh Kumar
Additional Government Pleader
For R2 & R3 : Mr.F.Deepak

ORDER

The writ petition has been filed challenging the demand notice dated 13.10.2024 in respect of the Assessment No.115/038/902071 issued by the second respondent and the consequential property tax work sheet dated 22.10.2024 issued by the third respondent, claiming property tax at Rs.1,43,010/- in retrospective manner with effect from 01.04.2022.

2. The learned counsel appearing on behalf of the petitioner would submit that the impugned demand had been made without passing an order of assessment. Hence, he seeks interference of this Court with the demand impugned.



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3. The learned Additional Government Pleader appearing for the first respondent would seek liberty to this Court to initiate proceedings for assessment of the property in the manner known to law.

4. In view of the fact that the demand has been made without proper assessment of the property, after issuing notice to the petitioner concerned, the demand is set aside with liberty to the respondents to initiate appropriate assessment proceedings after affording an opportunity to the petitioner herein and thereafter pass appropriate orders on merits and in accordance with law.

5. With such liberty, the Writ Petition stands disposed of. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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27.01.2025

To

The Commissioner of Municipal Administration,
Chepauk, Chennai 600 005.

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K.KUMARESH BABU, J.

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