



W.P(MD)No.26791 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.26791 of 2025

and

W.M.P(MD)Nos.20780 & 20781 of 2025

The Secretary,
Thoothukudi Vaaniyar Sangam,
1-A Selvanayagapuram,
Thoothukudi – 628 002.

... Petitioner

Vs.

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

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records related to the impugned demand notice dated 10.07.2024 and also the impugned order Na.Ka.No.A1/1155/2025 dated 27.03.2025 issued by the respondent for the petitioner's property at 1A, Selvanayagapuram, Melur - 628 002, Thoothukudi in Old Assessment No.138/20472 and New Assessment No.138/020/902180 and quash the same.



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For Petitioner : Mr.N.Dilip Kumar
For Respondent : 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 respondent to follow the



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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.

25.09.2025

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

To

The Commissioner,
Thoothukudi Corporation,
Thoothukudi City and District.



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G.R.SWAMINATHAN, J.

MGA

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