



W.P(MD)No.30570 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

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and

W.M.P.(MD)No.23744 of 2025

M/s.Kaviyan Construction Pvt Ltd.,
Rep. by its Authorised Signatory,
Mr.KR.Ganesh, M/a.50 years,
S/o.K.S.Rajaram,
No.180.Vaigai Colony (East),
Annanagar, Madurai-625 020.

... Petitioner

Vs.

- 1.The Commissioner,
Madurai Corporation,
Madurai.
- 2.The Assistant Commissioner,
Madurai Corporation,
Zone 5, Madurai Corporation,
Madurai.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to direct the respondent to call for the records on the file of the Assistant Commissioner, Madurai Corporation of Madurai vide order in Z5B8/005700/2024 dated 18.06.2025 and quash the same and consequently



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- a. Direct the Commissioner to apply the corrected property tax as per the demand notice of the current year, from 2019 onwards.
- b. Direct the Commissioner to adjust the excess property tax paid by the petitioner due to the incorrect assessment from 2019-2020 to 2024-2025, along with applicable interest.
- c. Direct the Commissioner to credit the petitioner with suitable incentive as the future taxes are already paid.
- d. Direct the Commissioner to amend the working sheet by assessing the petitioner's commercial property under Zone D (instead of Zone A), and to arrive at the property tax on the basis of the rates prevailing during the financial year 2019-2020 onwards.

For Petitioner : Mr.Aayiram K.Selvakumar
for Mr.E.Balamurugan

For Respondent : Mrs.S.Devasena

ORDER

Heard both sides.

2. The petitioner challenges the order dated 18.06.2025 issued by the second respondent. The consequential relief has also been sought.

3. When the matter was taken up for hearing, the learned standing counsel for the corporation pointed out that the petitioner has already preferred an appeal before the appellate committee and that he should not be allowed to parallelly pursue the writ remedy.



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4. I find force in the said contention. The learned counsel for the petitioner rebuts the same by arguing that since the appellate committee had not disposed of the appeal within the statutorily mandated 90 days, he has left with no other option but to invoke the writ jurisdiction of this Court. Hardly, four months have elapsed after filing of the appeal. The period of 90 days cannot be applied in a straight jacket formula. Be that as it may, the appellate committee of the Madurai Corporation is directed to dispose of the petitioner's appeal dated 01.07.2025 and 02.07.2025 on merits and in accordance with law within a period of 30 days from the date of receipt of a copy of this order. I have not gone into the merits of the matter.

5. The Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

29.10.2025

Index : Yes / No
Internet : Yes/ No
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