BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32881 of 2025
and
W.M.P(MD)No.25924 of 2025

S.Selvakumar ... Petitioner

Vs.

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Commissioner,
Zone – 1 (East),
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 call for the records pertaining to the Impugned Order passed by the second respondent in Na.Ka.No.Ma1/A6/003352/2025 dated 03.06.2025 and 08.08.2025 and quash the same as illegal and consequently direct the respondents to revise the house tax of the Petitioner's house to the extent of ground floor 670 sq.ft and the 1st floor 710 sq.ft total extent of 1380 sq.ft situated at Door No.6-245, Angaiyarkanni Colony, Athikulam, K.Pudur, Madurai- 7.

For Petitioner	:	Mr.V.Manikandan
For Respondents	:	Mr.K.K.Kannan Standing Counsel

ORDER

Heard both sides.

2.The writ petitioner feels aggrieved by the exorbitant levy of property tax. He therefore seeks revision in his favour. The petitioner had earlier filed W.P(MD)No.17229 of 2024. It was disposed of by this Court on 26.07.2024 in the following manner:

> *"9.Therefore, this Writ Petition is dismissed with liberty to the petitioner to approach the Appellate Authority against the assessment made. Since the petitioner has not paid tax from 2021, the petitioner is directed to pay 75% of the disputed tax as a condition for entertaining the appeal although otherwise the petitioner is required to pay 100% tax. Subject to the*

> *petitioner paying 75% of the disputed tax, the Appellate Authority shall consider and dispose of the appeal on merits. It is expected that the petitioner will file such an appeal within a period of four weeks from today, failing which, the respondents at liberty to proceed against the petitioner in the manner known to law. No costs. Consequently, connected Miscellaneous Petition is closed."*

3.If the petitioner claims that he has remitted the said amount, the learned Standing Counsel for the corporation disputes the assertion. Be that as it may, the fact remains that a proper appeal has not been filed by the petitioner. The petitioner is permitted to file such an appeal before the Appellate Tribunal within a period of four weeks from the date of receipt of a copy of this order. If such an appeal is filed within time as mentioned above, it shall be entertained without reference to limitation. Though in normal circumstances the statute would insist on payment of 100% of the tax, in view of the earlier order passed by this Court, I direct that the appeal can be entertained on payment of 75% of the tax amount. If the petitioner has already paid the same, it shall be taken into account.

4.This Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

18.11.2025

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

To

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Commissioner,
Zone – 1 (East),
Madurai Corporation,
Madurai.

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.32881 of 2025

18.11.2025