BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.33337 of 2025 AND
W.M.P.(MD)No.26305 of 2025

A.Kulandai ... Petitioner

Vs.

The Madurai Corporation,
Rep. By its Commissioner,
Arignar Anna Maligai,
Thallakulam,
Madurai – 625 002. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order relating to the Online Order for Assessment No.115/041/907187 dated Nil (Old Assessment No.115/711362) and Online Order for Assessment No.115/041/907188 dated Nil (Old Assessment No.115/711363) and Online Order for Assessment No.115/041/907189 dated Nil(Old Assessment No.115/711364 and consequential impugned order in Ma4B5/002826/2025 dated 24.07.2025 on the file of the respondent and quash the same as illegal and consequently directing the respondent to reassess the Property Tax for the petitioner's property in T.S.Nos.4/569, 4/571 and 4/570A, Adaikalam Pillai Colony, Irathavanallur, Madurai – 600 009 in accordance with Section 257 of

Tamil Nadu Urban Local Bodies Rules, 2023 within the time period stipulated by this Court.

For Petitioner : Mr.T.Aswin Raja Simman

For Respondent : Ms.S.Devasena,
Standing counsel.

* * *

ORDER

Heard both sides.

2. The petition-mentioned property was assessed under residential category. The stand of the Corporation is that the petitioner had converted the property as commercial property and therefore, the assessment classification has to be altered. Accordingly, the property tax has been revised and enhanced. Admittedly, before effecting such reclassification, the respondent has not put the petitioner on notice. No formal assessment order has been passed after getting the petitioner's objections. Thus, there is violation of principles of natural justice.

3. The impugned order is quashed. The respondent is given liberty to issue notice to the petitioner and the petitioner has to respond to such show cause notice within a period of two weeks, thereafter. After passing fresh assessment order, it is open to the respondent to proceed in the matter as per law. This writ petition stands allowed accordingly. No costs. Consequently, connected miscellaneous petition is closed.

21.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

G.R.SWAMINATHAN,J.

PMU

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