BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.34027 of 2025
and
W.M.P(MD)Nos.26839, 26840 & 26842 of 2025

D.Senthil Kannan ... Petitioner

Vs.

1.Thoothukudi Corporation,
Represented by its Commissioner,
Thoothukudi.

2.The Taxation Appeals Committee,
Thoothukudi Corporation,
Thoothukudi.

3.The Assistant Commissioner,
West Zone,
Thoothukudi Corporation,
Thoothukudi. ... 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 relating to the demand notice dated 09.08.2024 issued by the first respondent in respect of the petitioner's property situated in Door No.180C, Palai Road, Thoothukudi District, bearing New Assessment No.138/030/902963 (Old Assessment No.138/431958), and the impugned order in Na.Ka.No.A1/1092/2025 dated 27.03.2025 passed by the first respondent, and quash the same and consequently direct the respondents to refund the excess amount of Rs.4,42,100/- collected towards property tax for the year 2024-2025 under payment receipt bearing S.No.2069398 dated 30.01.2025.

For Petitioner	:	Mr.M.P.Senthil
For Respondents	:	Mr.N.Anandakumar Standing Counsel

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 respondents to follow the statutory procedure and effect 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.

25.11.2025

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

G.R.SWAMINATHAN, J.

MGA

To

1.The Commissioner,
Thoothukudi Corporation,
Thoothukudi.

2.The Taxation Appeals Committee,
Thoothukudi Corporation,
Thoothukudi.

3.The Assistant Commissioner,
West Zone,
Thoothukudi Corporation,
Thoothukudi.

W.P(MD)No.34027 of 2025

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