BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 10.12.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35311 of 2025
and
W.M.P.(MD).Nos.28000, 28003 and 28005 of 2025

G.Asha ... Petitioner

Vs

1. The Commissioner,
   Madurai City Municipal Corporation,
   Corporation Office,
   Arignar Anna Maligai,
   Madurai-625 002.

2. The Assistant Commissioner (Revenue),
   Madurai City Municipal Corporation
   Zone-3,
   Madurai-625 002. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the property tax demand notice bearing Assessment No.115/051/901301 old Assessment No.115/307618 issued by the second respondent, which was served on the petitioner on 18.09.2025 in respect of the petitioner's property situated at ward No.WD051, Door No.67/1, Tamil Sangam Road 3(29-82B), Madurai, quash the same as illegal, arbitrary and violative of principles of natural justice and consequently direct the respondents to conduct a proper physical measurement and survey of the petitioner's property and thereafter, fix the property tax strictly based on the actual extent and usage of the property, within a time frame to be fixed by this Court.

For Petitioner	: Mrs.A.Bhuvaneswari, for Ms.T.Vijayakumari
For Respondents	: Mrs.S.Devasena

O R D E R

This writ petition has been filed seeking to quash the property tax demand notice bearing Assessment No.115/051/901301 (old Assessment No.115/307618) issued by the second respondent and served on the petitioner on 18.09.2025, in respect of the petitioner's property situated at Ward No.WD051, Door No.67/1, Tamil Sangam Road 3(29-82B), Madurai. The petitioner further seeks a direction to the respondents to conduct proper physical measurement and survey of her property and thereafter, fix the property tax strictly based on the actual extent and usage, within a time frame to be fixed by this Court.

2. The learned counsel for the petitioner submits that the petitioner is the absolute owner of the property, having purchased it under a registered sale deed dated 21.06.1992. The property was being regularly assessed and the petitioner has been paying the tax without default.

However, without issuing any prior notice, the first respondent issued a Property Tax General Revision 2022-2023 demand notice dated 08.07.2022, enhancing the tax almost twofold. Since the petitioner is illiterate, she was unaware of the requirement to file objections. Subsequently, in the year 2024, the second respondent again issued a demand notice. The petitioner, then, sent a legal notice dated 04.07.2024 pointing out the factual errors and requesting the respondents to conduct a proper physical survey and to reassess the property tax on the actual measurement, but the same was not responded to. Thereafter, another demand notice dated 18.09.2025 was also issued. The grievance of the petitioner is that reassessment was done without any physical measurement or prior notice, which is contrary to law.

3. The learned counsel for the respondents submits that the respondents are ready to conduct measurement of the petitioner's property and thereafter, proceed with reassessment in accordance with law.

4. Considering the submissions made on both sides, this Court finds that the reassessment has been made without conducting any

physical measurement of the petitioner's property and without affording an opportunity to the petitioner. Since the respondents themselves have agreed to carry out measurement and fresh reassessment, the impugned demand notice dated 18.09.2025 requires interference.

5. Accordingly, the impugned demand notice dated 18.09.2025 issued by the second respondent is set aside, and the matter is remanded back to the second respondent for fresh consideration. The respondents are directed to inspect and measure the petitioner's property, issue notice to the petitioner, and thereafter determine the property tax strictly in accordance with law, within a reasonable time.

6. With the above directions, this writ petition stands allowed. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

10.12.2025

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG

KRISHNAN RAMASAMY, J.

TSG

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