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.34030 of 2025 AND
W.M.P.(MD)Nos.26847 & 26850 of 2025

P.Arun Prasath ... Petitioner

Vs.

1. The Directorate,
   Department of Municipal Administration,
   75, Urban Administrative Building,
   Santhome High Road,
   MRC Nagar, Raja Annamalaipuram,
   Chennai – 600 028.

2. The Commissioner,
   Madurai Corporation,
   Madurai.

3. The Assistant Commissioner,
   Zone-2(North Zone),
   Madurai Corporation,
   Race Course Road,
   Madurai. ... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned property tax enhancement working sheet dated 13.10.2025 issued by the third respondent for assessment No.115/033/900567 and quash the same and consequently, direct the respondents 2 and 3 to consider the petitioner's representation dated 17.10.2025 and 03.11.2025 and to reassess the property tax for assessment No.115/039/000567 against the petitioner by applying correct depreciation based on the age of the building and by treating the building as commercial from 30.06.2025 being the date of purchase or from 01.04.2025 being the date of half yearly assessment.

For Petitioner : Mr.V.Meenakshi Sundaram

For R-1 : Mr.R.Ragavendran,
Government Advocate.

For R-2 & R-3 : Mr.K.Sivabalan

* * *

ORDER

Heard both sides.

2. The petitioner purchased the petition-mentioned property vide sale deed dated 30.06.2025. The property tax due was certified as Nil when the petitioner purchased the property. The petitioner intends to use the property only for commercial purposes. Till then the property was assessed under the residential category. In

fact, the property has to be brought for reclassification. It then transpired that when the property even before purchased by the petitioner was used for commercial purposes. This is the factual controversy that has to be adjudicated as per law.

3. The petitioner is a *bona fide* purchaser. Be that as it may, the demand to the tune of more than Rs.6 Lakhs has been raised.

4. The impugned order is appealable. Normally, the petitioner has to deposit the entire disputed amount for maintaining the appeal. However, considering the special facts and circumstances of this case, the petitioner is permitted to remit a sum of Rs.1 Lakh for maintaining the appeal. The petitioner undertakes to file an appeal within a period of two weeks from the date of receipt of a copy of this order and also pay a sum of Rs.1 Lakh. Till the disposal of the appeal, the impugned demand shall not be enforced. If the petitioner succeeds in the appeal, the amount paid by him shall be adjusted against his future liabilities. I make it clear that I have not gone into the merits of the matter. This writ petition stands disposed of accordingly.

No costs. Consequently, connected miscellaneous petitions are closed.

25.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

To:

The Directorate,
Department of Municipal Administration,
75, Urban Administrative Building,
Santhome High Road,
MRC Nagar, Raja Annamalaipuram,
Chennai – 600 028.

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.34030 of 2025

25.11.2025