



**W.P.(MD) No.35796 of 2025**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 15.12.2025**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.35796 of 2025**

**and**

**W.M.P.(MD).No.28422 of 2025**

D.Narayanamoorthy

... Petitioner

**Vs**

1.The Commissioner,  
Madurai City Municipal Corporation,  
Madurai.

2.The Assistant Commissioner,  
Zone-II, Madurai City Municipal Corporation,  
Madurai.

... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned demand notice in assessment No.115/022/900016 of the second respondent dated NIL and quash the same.

For Petitioner : Mr.P.Athimoolapandian

For Respondent : Mrs.S.Devasana



W.P.(MD) No.35796 of 2025

## **ORDER**

This Writ Petition has been filed seeking to quash the impugned demand notice in Assessment No.115/022/900016, dated Nil, passed by the second respondent.

2. Mrs.Devasena, learned counsel takes notice for the respondents.

3. By consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

4. The learned counsel appearing for the petitioner would submit that the second respondent ought to have issued a prior notice before issuing the impugned demand notice, calling upon the petitioner to pay a huge sum of Rs.2,47,674/- for the assessment year 2018–2019 (Second Half). It is further submitted that the impugned order has been passed without affording any opportunity of hearing to the petitioner and, therefore, the same is in violation of the principles of natural justice.

5. Per contra, the learned counsel appearing for the respondents would submit that, in the present case, the petitioner has been using the



**W.P.(MD) No.35796 of 2025**

property for commercial purposes, whereas the petitioner has been paying property tax only under the residential category and not under the commercial category. Based on this aspect alone, the assessment was made and tax was levied by virtue of the impugned order.

6. Considering the submissions made on either side, this Court finds that, though the petitioner had not disclosed the commercial use of the property, the respondents were bound to issue a notice to the petitioner and call for an explanation before passing the impugned demand notice. Admittedly, such an exercise has not been undertaken in the present case. Therefore, the impugned order suffers from violation of the principles of natural justice, warranting interference by this Court under Article 226 of the Constitution of India.

7. Taking into account the facts and circumstances of the case, this Court is of the view that the ends of justice would be met by treating the impugned demand notice as a show cause notice. Accordingly, the petitioner is directed to deposit a sum of Rs.50,000/- (Rupees Fifty Thousand only), before the second respondent within a period of two weeks from the date of receipt of a copy of this order.



**W.P.(MD) No.35796 of 2025**

WEB COPY

8. Upon such deposit, the impugned demand notice shall be treated as a show cause notice, and the petitioner is permitted to submit a detailed reply to the second respondent within a period of four weeks thereafter. The second respondent shall afford an opportunity of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, within a reasonable time.

9. Accordingly, this writ petition stands allowed. No costs. Consequently, the connected miscellaneous petition is closed.

**15.12.2025**

Index : Yes/No

Internet: Yes/No

Neutral Citation: Yes/No

TSG

To

1.The Commissioner,  
Madurai City Municipal Corporation,  
Madurai.

2.The Assistant Commissioner,  
Zone-II, Madurai City Municipal Corporation,  
Madurai.



WEB COPY



**W.P.(MD) No.35796 of 2025**

**KRISHNAN RAMASAMY, J.**

TSG

**W.P.(MD)No.35796 of 2025**

**15.12.2025**