BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

CORAM

**THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.36138 of 2025**
**& W.M.P.(MD).No.28745 of 2025**

G Sridhar, S/o N.Gopal
Senthil Murugan Jewelers Private Limited
140, 141, 141A West Masi street
Madurai 625 001

... Petitioner

**Vs.**

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

2. The Assistant Commissioner
Madurai Corporation,
Zone No. 3 West Marrat Street,
Madurai 625 001

... 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 of the impugned provisional demand notice issued by the 1st respondent in respect of Property Tax Assessment No. 115/052/902813, Old Tax

Assessment No. 115/71299, Ward No. WD052 dated 25.09.2025 (order of warrant) and quash the same as illegal.

For Petitioner : Mr.N.Murugesan
For Respondent : Mrs.S.Devasana

**ORDER**

This writ petition has been filed challenging the impugned provisional demand notice dated 25.09.2025 issued by the 1st respondent.

2. Mrs.S.Devasena, learned counsel, takes notice on behalf of the respondents.

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

4. The learned counsel for the petitioner would submit that in this case, the petitioner, being the owner of the subject properties, is regularly paying the property tax for the subject property to the respondents. Under these circumstances, the property tax for the subject

property was enhanced vide impugned demand notice dated 25.09.2025, whereby, the 1st respondent had demanded Rs.15,07,257/- towards property tax for the period from 2022 to 2026. Further, he would contend that the said notice has been issued arbitrarily without providing any opportunity to the petitioner, which is a clear violation of principles of natural justice. Hence, he requests this Court to set aside the said demand notice and provide an opportunity to the petitioner to establish their case before the respondents.

5. In reply, the learned counsel appearing for the respondent had also confirmed the submissions made by the petitioner and would submit that upon receipt of the impugned demand notice, the petitioner had filed his reply in the form of representation dated 09.10.2025. Hence, she requests this Court to remit the matter back to the respondents, so as to consider the aforesaid reply filed by the petitioner.

6. Heard the learned counsel for the petitioner and the learned counsel appearing for the respondents and also perused the entire materials available on record.

7. In the case on hand, the petitioner, being the owner of the subject property, is regularly paying the property tax to the respondents. Under these circumstances, the property tax for the subject property was enhanced vide impugned demand notice dated 25.09.2025, whereby, the 1st respondent had demanded Rs.15,07,257/- for the period from 2022 to 2026.

8. Admittedly, the said demand notice was issued arbitrarily without providing any opportunity to the petitioner, which is a violation of principles of natural justice. In such case, this Court feels that it would be appropriate to provide an opportunity to the petitioner to establish his case before the respondents.

9. In view of the above, this Court is inclined to set aside the demand notice issued by the 1st respondent. Accordingly, the impugned demand notice dated 25.09.2025 is set aside.

10. Further, it appears that upon receipt of the impugned demand notice, the petitioner had filed his reply in the form of representation dated 09.10.2025. In such case, this Court directs the respondents to consider the said reply and thereafter, decide the matter, on merits and in accordance with law, after providing an opportunity of personal hearing.

11. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

**18.12.2025**

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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

2. The Assistant Commissioner
Madurai Corporation,
Zone No. 3 West Marrat Street,
Madurai 625 001

**KRISHNAN RAMASAMY.J.,**

nsa

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