



WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE **K.KUMARESH BABU**

W.P.(MD) No.30811 of 2024 and 1600 of 2025

and

W.M.P.(MD) Nos.25892 and 25893 of 2024 and 1147 to 1149 of 2025

In W.P.(MD) No.30811 of 2024:

A.Sivakumar

... Petitioner

/vs./

The Commissioner,
Madurai Municipal Corporation,
Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned demand notice dated 13.10.2024 vide Assessment No.115/032/01813 (Old Assessment No.115/703464) issued by the respondent and quash the same and consequently forbearing the respondent from collecting property tax for subsequent financial years in pursuance of the impugned demand notice dated 13.10.2024 in respect of the property in Door No.787, Annai Nagar, Vandiyur Zone-I, Madurai.



WEB COPY

For Petitioner : Mr.D.Shanmugaraja Sethupathi

For Respondent : Mr.F.Deepak

In W.P.(MD) No.1600 of 2025:

A.Sivakumar

... Petitioner

/vs./

The Commissioner,
Madurai Municipal Corporation,
Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned demand notice dated 22.01.2025 vide Assessment No.115/038/900748 (Old Assessment No.115/701816) issued by the respondent and quash the same and consequently forbearing the respondent from collecting property tax for subsequent financial years in pursuance of the impugned demand notice dated 22.01.2025 in respect of the property in Door No.786, Annai Nagar, Vandiyur Zone-I, Madurai.

(Prayer has been amended vide order dated 29.01.2025)

For Petitioner : Mr.D.Shanmugaraja Sethupathi

For Respondent : Mrs.S.Devasena
Standing Counsel



WEB COPY

COMMON ORDER

The writ petitions have been filed challenging the demand notice dated 13.10.2024 and 22.01.2025.

2. It is submitted by the learned counsel appearing for the petitioner that the impugned demands had been made without passing order of assessment. Hence, he seeks interference with the demand impugned.

3. The learned Standing Counsel for the respondent would seek liberty to initiate proceedings for assessment of the property in the manner known to law.

4. Considering the fact that the demand notices have been made without any proper assessment as required under law, the impugned demand notices are set aside with liberty to the respondent to assess the property of the petitioner and by following the procedures contemplated for assessment and after giving an opportunity to the petitioner pass an order of assessment and thereafter make a demand.



WEB COPY

5. With such liberty, the Writ Petitions stand disposed of. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
mm

29.01.2025



WEB COPY



K.KUMARESH BABU, J.

mm

W.P.(MD) No.30811 of 2024 and 1600 of 2025

29.01.2025