



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 18025 and 18026 of 2026

and

**W.M.P. Nos.19373, 19374, 19375 and
19376 of 2026**

Kurinji Super Specialities Hospital Pvt Ltd
Rep. by its Managing Director Dr.J.Manimaran,
No.4/118/1, Dr.T.J.Salai, Five Roads,
Salem-636 016.

..Petitioner in both
WPs

Vs

1. The Commissioner,
Salem Municipal Corporation,
Salem-636 001.
2. The Assistant Commissioner,
Suramangalam Zone 1,
Salem City Municipal Corporation,
Salem.
3. The Assistant Revenue Officer,
Suramangalam Zone 1
Salem City Municipal Corporation,
Salem.

..Respondents in
both WPs

WP No. 18025 of 2026: Petition filed under Article 226 of
The Constitution of India praying for the issuance of a writ of certiorarified
mandamus calling for the records pertaining to the Special Notice dated
18.06.2024 issued by the 2nd respondent and all the consequential



demand notices issued by the 2nd respondent assessing the property tax of the petitioner hospital at No.4/118/1, Dr.T.J.Salai, Five Roads, Ward-003 Suramangalam Zone, Salem-636 016 in New Property Tax Assessment No.049/ 003/ 905114 and to quash the same and consequently direct the respondents to forbear from demanding property tax based on the said revised tax proceedings for the subsequent assessment years.

WP No. 18026 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for the records pertaining to the Special Notice dated 19.06.2024 issued by the 2nd respondent and all the consequential demand notices issued by the 2nd respondent assessing the property tax of the petitioner hospital at No.4/118/1, Dr.T.J.Salai, Five Roads, Ward-003 Suramangalam Zone, Salem-636 016 in New Property Tax Assessment No.049/ 003/ 905123 and to quash the same and consequently direct the respondents to forbear from demanding property tax based on the said revised tax proceedings for the subsequent assessment years.

For Petitioner: Mr.M.Vijayamehanath
for Mr.P.H.Manoj Pandian
in both WPs

For Respondents: Ms.N.Devi,
Standing Counsel
in both WPs

COMMON ORDER

Two special notices enhancing the annual value and the corresponding property tax are challenged herein on the ground of breach of principles of natural justice.



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2. Adverting to the impugned special notices, learned counsel for the petitioner submits that the earlier annual value and property tax payable thereon and the new annual value and the property tax payable thereon are mentioned without providing any further details.

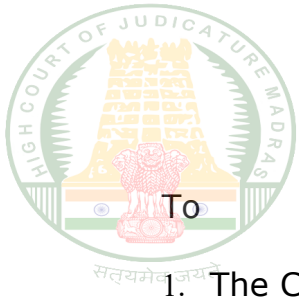
3. Ms.N.Devi, learned Standing Counsel for the Salem Municipal Corporation submits that an opportunity would be provided to the petitioner before fixing the revised annual value. She adds that the annual value and tax liability were enhanced on account of additional construction.

4. On perusal of the impugned special notices, it is clear that no particulars are provided as to the basis for the revision. It also appears that no opportunity was provided to the petitioner before making such revision. In view thereof, the special notices are set aside. These matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, fresh re-assessment orders shall be issued within three months from the date of receipt of a copy of this order.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

18.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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Salem Municipal Corporation,
Salem-636 001
2. The Assistant Commissioner,
Suramangalam Zone 1,
Salem City Municipal Corporation,
Salem.
3. The Assistant Revenue Officer,
Suramangalam Zone 1
Salem City Municipal Corporation,
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WP Nos. 18025 & 18026 of 2



SENTHILKUMAR RAMAMOORTHY J.

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18.06.2026