



WEB COPY

WP No. 38432 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 38432 of 2025**

**and**

**W.M.P.Nos.42965 and 42967 of 2025**

Krishnamoorthy  
Door No.383, Siddar Kovil Road, Kadampatty,  
Salem-636005

..Petitioner(s)

Vs

1. The District Collector  
Collectorate, Salem District.
2. The Commissioner,  
Salem City Municipal Corporation,  
Salem District
3. The Assistant Commissioner  
Suramangalam Zonal Office,  
Salem City Municipal Corporation,  
Salem District.
4. The Revenue Assistant  
Suramangalam Zonal Office,  
Salem City Municipal Corporation,  
Salem District.
5. The Thasildar  
Taluk Office, Suramangalam Taluk,  
Salem District.
6. The Revenue Inspector  
Taluk Office, Suramangalam Taluk,  
Salem District.

..Respondent(s)



Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned Special Notice dated 21.05.2024 bearing Numbder:049/0073422, the consequential confiscation Notice dated 27.12.2024 and the demand Notice dated 13.08.2025, all issued by the third respondent quash the same and direct the second and third respondents to follow due procedures of law before increasing the property Tax.

For Petitioner(s): Thanga Vadhana Balakrishnan

For Respondent(s): Mr.P.Ganesan  
Government Advocate

### **ORDER**

In this Writ Petition, the Petitioner has challenged the Impugned Special Notice dated 21.03.2024 issued by the 3<sup>rd</sup> Respondent, consequential confiscation Notice dated 27.02.2024 and demand Notice dated 13.05.2025.

2. The challenge to the impugned proceedings is primarily on the ground that annual value of the property has been increased multi-fold as a result of which, the tax liability has been fixed.

3. It is submitted that for the first half of 2024-2025, the property tax was increased to Rs.7,03,300/- and thereafter to Rs.14,21,236/- for the entire year 2025-2026.



4. The learned counsel for the Petitioner submits that pursuant to interim order of this Court dated 10.10.2025, the Petitioner has deposited a sum of Rs.15,00,000/- in two instalments on 10.10.2025 and balance amount of Rs.7,61,498/- on 07.11.2025 by way of Demand Draft.

5. The learned Government Advocate for the Respondents submitted that the property tax assessment will be revised in due course. Since the Petitioner has paid a substantial amount pursuant to the order of this Court.

6. Recording the above submission, the case is remitted back to the 3<sup>rd</sup> Respondent to re-do the exercise and pass appropriate orders after joint inspection of the property in presence of the Petitioner. This exercise shall be completed within a period of six months from the date of receipt of a copy of this order.

7. Needless to state, final assessment shall be completed after the petitioner heard in person.



8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

**20-02-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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3. The Assistant Commissioner  
Suramangalam Zonal Office, Salem City Municipal Corporation,  
Salem District.
4. The Revenue Assistant  
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**C.SARAVANAN, J.**

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