



W.A.(MD) No.28 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.01.2026

CORAM:

**THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN**

W.A.(MD) No.28 of 2026

and

C.M.P.(MD) No.399 of 2026

M.Sudha

... Appellant

-VS-

- 1.The Government of Tamil Nadu
rep.by its Principal Secretary
Municipal Administration and
Water Supply Department
Fort St.George, Chennai-600 009
- 2.The Director of Town Panchayat
Directorate of Town Panchayat
7th & 8th Floor
Urban Administrative Office Campus
Chennai-600 028
- 3.The Assistant Director of
Town Panchayat
Jawahar Nagar
NGO "B" Colony
Palayamkottai
Tirunelveli District



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4.The Executive Officer
Alangulam Special Grade
Town Panchayat
Alangulam, Tenkasi District

5.Subash Chandra Bose

... Respondents

Writ Appeal filed under Clause 15 of Letters Patent to set aside the order, dated 18.12.2025, passed in W.P.(MD) No.30337 of 2025, on the file of this Court.

For Appellant : Mr.A.Arul Jenifer

For Respondents : Mr.S.R.A.Ramachandran
Additional Government Pleader for R1 to R4

J U D G M E N T

[Judgment of the Court was made by DR.G.JAYACHANDRAN, J.]

The appellant herein is one of the Ward Members and also the Chairman of Alangulam Special Grade Town Panchayat. Proceedings were issued against her under Section 32 of the Tamil Nadu Urban Local Bodies Act, 1998 (hereinafter, referred to as “the Act”) for non-payment of tax and she was disqualified *vide* proceedings of the Executive Officer / Commissioner of Alangulam Special Grade Town Panchayat, dated 17.10.2025.



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2. Challenging the said proceedings, the appellant herein filed a writ petition in W.P.(MD) No.30337 of 2025 stating that the order passed by the Executive Officer under Sections 32(1)(j) and Section 35 of the Act is bad in law and contrary to the statute. Considering the submissions made by the learned counsels appearing on either side, the learned Single Judge, by the impugned order, has held that the order of the Executive Officer cannot be challenged by way of a writ petition, since it is only an intimation to the writ petitioner and it is not an order of disqualification. It is for the writ petitioner to approach the competent District Court seeking declaration that she has not been disqualified. In other words, the learned Single Judge, taking note of the provisions of Sections 32(1)(j) and Section 35 of the Act, had disposed of the writ petition by granting liberty to the writ petitioner to approach the competent District Court to work out her remedy. It has also been clarified that the the order of the Executive Officer is only an intimation about her disqualification. Challenging the order passed by the learned Single Judge, the writ petitioner is before this Court by way of this writ appeal.



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3. Section 35 of the Act reads as under:

“35. Decision on question of disqualification of councillor or Chairperson.—

(1) Whenever it is alleged that any person who has been elected as a councillor or Chairperson is disqualified under Section 12, or Section 31, or Section 32 and such person does not admit the allegation or whenever any councillor or Chairperson is himself in doubt whether or not he has become so disqualified for office, such councillor or Chairperson or any other councillor may and the Commissioner, at the request of the council or Chairperson or a direction from the Government or the Tamil Nadu State Election Commission, shall apply to the Principal District Judge of the District in which the municipality is situated.

(2) The said Principal District Judge after making such inquiry as he deems necessary shall determine whether or not such person is disqualified under Section 12, Section 31 or Section 32.

(3) Pending the decision under sub-section (2), the councillor or Chairperson shall be entitled to act as if he was not disqualified.

...
...”



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4. The fifth respondent, who is also one of the Ward Members, brought the issue of non-payment of tax by the appellant to the Tamil Nadu Urban Local Bodies Ombudsmen by way of a complaint and the said complaint was enquired by the Tamil Nadu Urban Local Bodies Ombudsmen and proceedings dated 17.10.2023 came to be issued with a finding that the appellant herein had not paid the tax, despite the demand notices and therefore, the Ombudsmen forwarded a report to the Director of Town Panchayats to take necessary action against the appellant. As a consequence thereof, the Executive Officer has issued the proceedings dated 17.10.2025. The said proceedings came to be issued pursuant to the directions issued by this Court *vide* order dated 15.10.2024 in W.P.(MD) No.23970 of 2024 filed by the fifth respondent herein seeking a writ of mandamus directing the authorities concerned to consider the recommendation of the Ombudsmen to take action against the defaulted councillors. In such circumstances, we do not find any error in the direction issued by the learned Single Judge delegating the appellant herein to work out her remedy before the competent District Court.



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5. Accordingly, this writ appeal is dismissed. No costs.

Consequently, connected miscellaneous petition is closed.

[G.J., J.]

[K.K.R.K., J.]

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NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To:

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