BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :04.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.2911 of 2026
and WMP(MD) Nos.2398 to 2400 of 2026

D.Kabilan ... Petitioner

Vs

1. Thoothukudi Corporation,
Represented by its Commissioner,
Thoothukudi..

2. The Taxation Appeals Commitee,
Thoothukudi Corporation, Thoothukudi.

3. The Assistant Commissioner,
West Zone, Thoothukudi Corporation,
Thoothukudi. ... Respondents

PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus to call for the records relating to the impugned demand notice dated 11.01.2025 issued by the 3rd respondent in respect of the petitioner's property situated at Door No.179A, Palai Road, Thoothukudi District, bearing Old Assessment No.138/430664 and New Assessment No. 138/030/901818, and the impugned order in Na.Ka.No.A1/1089/2025 dated 27.03.2025 passed by the 1st respondent as well as the consequential impugned proceedings dated 11.12.2025 in Na.Ka.No.

141/2022/A1/Me.Ma as well as the consequential demand notice dated 11.12.2025 issued by the 3rd respondent and quash the same and consequently direct the respondents to refund the excess amount of Rs.2,98,950/- collected towards property tax for the year 2024-25 under payment receipt bearing No.2069399 dated 30.01.2025.

For Petitioner :Mr.M.P.Senthil

For Respondent :Mr.N.Anandkumar

O R D E R

This writ petition has been filed challenging the impugned demand notice dated 11.01.2025 of the 3rd respondent in respect of the petitioner's property situated at Door No.179A, Palai Road, Thoothukudi District, bearing Old Assessment No.138/430664 and New Assessment No. 138/030/901818, and the impugned order in Na.Ka.No.A1/1089/2025 dated 27.03.2025 passed by the 1st respondent as well as the consequential impugned proceedings dated 11.12.2025 in Na.Ka.No. 141/2022/A1/Me.Ma as well as the consequential demand notice dated 11.12.2025 issued by the 3rd respondent and for a consequential direction to the respondents to refund the excess amount of Rs.2,98,950/- collected towards property tax for the year 2024-25 under payment receipt bearing No.2069399 dated 30.01.2025.

2. Heard the learned counsel for the petitioner and the learned counsel appearing for the respondents. By consent of both sides, the writ petition itself is taken up for final disposal at the stage of admission itself.

3. The learned counsel for the petitioner would submit that without making any assessment order, providing opportunities to the petitioner to file a reply and participated in the personal hearing, the order of original assessment order was passed. Therefore, the petitioner has challenged the same before the Taxation Appellate Committee, which confirmed the demand notice by virtue of the impugned order and again consequential impugned orders came to be issued.

4. The learned counsel for the respondent would however submit that initially the petitioner challenged the order impugned before the Taxation Committee, which confirmed the order. However, he fairly submit that since no assessment order was passed, the matter may be remanded back to the respondents for reconsideration.

5. I have considered the rival submissions and perused the materials available on record.

6. Considering the submission made on either side, admittedly, no opportunity was provided before issuing demand notice or prior to the original demand, which is challenged before the Taxation Appellate committee and ultimately culminated in the form of impugned order dated 27.03.2025. The impugned notice/order was passed, without calling for any reply and without providing any opportunity and without hearing the petitioner. On the sole ground, the impugned notices/orders are liable to be set aside. Accordingly, the impugned notices/orders are set aside and the matter is remanded back to the respondents for fresh consideration. The respondents are directed to issue fresh notice for assessment order and thereafter after receiving the reply from the petitioner and affording an opportunity of personal hearing, decide the matter and pass the assessment order in accordance with law.

7. At this juncture, the learned counsel for the petitioner would submit that a sum of Rs.5,00,000/- has already been recovered and it is directed that if any assessment order is made, the amount already

recovered shall be adjusted.

8. Accordingly, the writ petition stands disposed of. No costs. Consequently connected Miscellaneous Petitions are closed.

06.02.2026

NCC :Yes/No
Index :Yes/No
RR

KRISHNAN RAMASAMY, J.

RR

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