BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **03.03.2026**

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THE HONOURABLE **Mr.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.(MD)No.3581 of 2026 &
W.M.P(MD)Nos.2922 of 2026

1. J.P.Arjun
2. A.Kavitha ...Petitioners

vs.

1. The Commissioner,
Corporation of Madurai,
Arignar Anna Maaligai,
Madurai-625 002.

2. The Assistant Commissioner (Revenue),
Corporation of Madurai,
Arignar Anna Maaligai,
Madurai-625 002.

3. The Assessment Officer,
Corporation of Madurai,
Arignar Anna Maaligai,
Madurai-625 002. ...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to Property Tax Demand Assessment No.115/032/914819 for the period from 2018 to 2026 to the tune of Rs.3,59,957/- issued by the 3rd respondent and quash the same consequently direct the respondents to re-fix the house tax to the petitioners' property in accordance with law after affording personal opportunity to the petitioners.

For Petitioners : Mr.N.Poovanalingam

For Respondents : Mr.S.Vidhya Sagar
Standing Counsel

ORDER

The writ petition is filed for a Writ of Certiorarified Mandamus calling for the records relating to the property tax demand bearing number 115/032/914819 for the period 2018 to 2026 to the tune of Rs.3,59,957/- issued by the third respondent and to quash the same and consequently to refix the house tax to the petitioners' property in accordance with law.

2. Upon hearing the learned counsel for the petitioners and perusing the material records of the case, the grievance of the petitioners is that the petitioners' property situated in Free Asia Apartment, Avvaiyar Street, is assessed as if it is situated in P.T.Rajan Road. Therefore, appropriate rate as per Avvaiyar Street should be fixed. Secondly, the extent of the petitioners' flat is 1084 square feet, whereas, it is wrongly taken as if it is 2187 square feet. Thirdly, he would submit that the petitioners' flat was completed only in the year 2021 while the property tax is fixed from the year 2018 itself.

3. *Per contra*, the learned counsel appearing on behalf of the respondents would submit that as far as the slab is concerned, the property is

situated on the P.T.Rajan Road and would come under the A category slab. Merely because the corner property owner has kept the entrance on the other street, the petitioners' cannot claim that the rate should be fixed only as per the other street. As far as the square feet is concerned, the same will be calculated as per the existing structure. As far as the year of construction also, there are several flats in the same complex and the petitioners cannot claim that their flat is alone belatedly constructed.

4. I have considered the rival submissions made and perused the material records of the case.

5. When it is the case of the petitioners that the property is only 1084 square feet and not 2187 square feet, the same can be verified only by conducting an inspection in the presence of the petitioners. As far as the rate and the year is concerned, while conducting the re-inspection, the petitioners can place on record such documents, which the Assessment Officer can take into consideration.

6. In view thereof, since the extent itself is disputed, I am of the view that one more opportunity can be granted to the petitioners. This Writ Petition is disposed of on the following terms.

(i) The impugned property tax demand bearing number 115/032/914819 issued by the third respondent is set aside.

(ii) The matter is remanded to the file of the second respondent. The second respondent shall conduct an inspection of the subject property in the presence of the petitioners and determine the extent, location and the year from which the property tax is taxable and pass fresh assessment orders and re-issue the demand.

(iii) The aforesaid exercise shall be completed within a period of eight (8) weeks from the date of receipt of the web copy of the order without waiting for the certified copy of the order.

(iv) No costs. Consequently, connected Miscellaneous Petition is closed.

03.03.2026
(2/2)

NCC : No

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To

1. The Commissioner,
Corporation of Madurai,
Arignar Anna Maaligai,
Madurai-625 002.

2. The Assistant Commissioner (Revenue),
Corporation of Madurai,
Arignar Anna Maaligai,
Madurai-625 002.

3. The Assessment Officer,
Corporation of Madurai,
Arignar Anna Maaligai,
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D.BHARATHA CHAKRAVARTHY, J.

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