BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 13.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4123 of 2026
and
W.M.P.(MD).Nos.3433 and 3434 of 2026

R.Sivaraja ... Petitioner

Vs

Madurai Corporation,
represented by its Commissioner,
Madurai. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned demand notice dated 01.12.2025 issued by the respondent and quash the same as illegal.

For Petitioner	:	Mr.RJ. Karthick Jaganathan
For Respondent	:	Mr.S.Vinayak, Standing Counsel

O R D E R

This writ petition has been filed challenging the impugned demand notice dated 01.12.2025 issued by the respondent.

2. The learned counsel appearing for the petitioner would submit that the impugned demand notice has been issued without passing any

assessment order and without issuing any prior notice to the petitioner. It is further submitted that the petitioner has been regularly paying the property tax and that the half-yearly tax of Rs.8,112/- has already been paid and there are no arrears. However, suddenly, a demand has been raised for a sum of Rs.3,53,696/- for the assessment years commencing from 2023 onwards, without affording any opportunity to the petitioner. Therefore, the impugned demand notice is in violation of the principles of natural justice.

3. The learned counsel for the petitioner would further submit that no assessment order has been communicated to the petitioner and in the absence of a proper assessment order, the demand notice is liable to be set aside.

4. The learned Standing Counsel appearing for the respondent would submit that a worksheet dated 15.10.2025 was issued to the petitioner indicating the revised assessment. Therefore, the petitioner was aware of the revision and can very well avail the statutory appellate remedy available under the relevant provisions of the Act.

5. Considering the submissions made on either side, it is seen that the impugned demand notice dated 01.12.2025 has been issued demanding a sum of Rs.3,53,696/-. Though the respondent contends that

a worksheet dated 15.10.2025 was issued, the same cannot be construed as a valid assessment order passed after affording sufficient opportunity to the petitioner. No material has been placed before this Court to show that a proper show cause notice was issued and an opportunity of personal hearing was granted prior to revising the property tax and raising the demand.

6. In the absence of a valid assessment order passed in compliance with the principles of natural justice, the impugned demand notice cannot be sustained. Accordingly, the impugned demand notice dated 01.12.2025 and the worksheet dated 15.10.2025 are set aside. It is open to the respondent to initiate fresh assessment proceedings, after issuing proper notice to the petitioner and affording sufficient opportunity of hearing, and thereafter pass appropriate orders in accordance with law.

7. With the above observations, this writ petition stands allowed. There shall be no order as to costs. Consequently, the miscellaneous petitions are closed.

13.02.2026

TSG
Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

To
The Commissioner,
Madurai Corporation,
Madurai.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.4123 of 2026

13.02.2026