



W.P.(MD).No.6184 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.6184 of 2026

D.J.Rajinikanth

... Petitioner

Vs.

1. The Commissioner,
Madurai City Municipal Corporation,
Madurai.

2. The Assistant Commissioner (Revenue),
Madurai City Municipal Corporation,
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF MANDAMUS directing the Respondents to cancel the petitioners Tax Assessment No. 115/016/903402 (Property type as commercial Building) and Tax Assessment No.115/016/904184 (Property type as Vacant Land) and access the Tax Assessment only in Assessment No.115/016/902311 with effect from April, 2025 instead of April, 2024 and thereby consider the petitioners representation dated 14.01.2026 within time stipulated by this Honble Court and pass further orders or other orders at this Honble court may deem think fit and proper in the nature and circumstances of this Case and thus render justice.



WEB COPY



W.P.(MD).No.6184 of 2026

For Petitioner : Mr.K.Krishna
For R1 and R2 : Mr.F.Deepak
Standing Counsel

ORDER

The writ petition has been filed for the following relief:-

“Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF MANDAMUS directing the Respondents to cancel the petitioners Tax Assessment No.115/016/903402 (Property type as commercial Building) and Tax Assessment No.115/016/904184 (Property type as Vacant Land) and access the Tax Assessment only in Assessment No.115/016/902311 with effect from April, 2025 instead of April, 2024 and thereby consider the petitioners representation dated 14.01.2026 within time stipulated by this Honble Court and pass further orders or other orders at this Honble court may deem think fit and proper in the nature and circumstances of this Case and thus render justice”

2. Heard Mr.K.Krishna, learned counsel for the petitioner and Mr.F.Deepak, learned Standing Counsel, who takes notice for the respondents.

3. The contention of the petitioner is that he is aggrieved by the assessment of property tax in respect of his property. It is submitted that the construction of the property was completed only in April 2025. However, the authorities have assessed property tax retrospectively with effect from the year 2024.



W.P.(MD).No.6184 of 2026

4. When the matter was taken up for admission, the learned Standing Counsel appearing for the respondents submitted that the impugned assessment need not be set aside at this stage. It was further submitted that the same may be treated as a provisional demand, and that the objections raised by the petitioner in his representation dated 14.01.2026 would be duly considered by the competent authority in accordance with law.

5. In view thereof, this writ petition is disposed of on the following terms:-

- i. The 2nd respondent is directed to treat the assessment in respect of the petitioner's property as a provisional assessment and consider the petitioner's representation dated 14.01.2026. The 2nd respondent shall issue due notice to the petitioner, upon which the petitioner is directed to appear before the 2nd respondent without fail, file any additional reply, and produce all documents in support of his claim. Thereafter, the 2nd respondent shall pass final orders on merits and in accordance with law, either reducing or otherwise modifying the assessment.



W.P.(MD).No.6184 of 2026

WEB COPY

- ii. The said exercise shall be completed within a period of 12 weeks from the date of receipt of the web copy of the order, without waiting for the certified copy of the order
- iii. It is needless to mention that in the meanwhile, the petitioner is directed to pay the taxes for the half yearly period starting from April 2025 as claimed by the petitioner.
- iv. No costs.

09.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm



W.P.(MD).No.6184 of 2026

WEB COPY

To

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WEB COPY



W.P.(MD).No.6184 of 2026

D.BHARATHA CHAKRAVARTHY, J.

rgm

W.P.(MD).No.6184 of 2026

09.03.2026