



W.P.(MD) No.7520 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.7520 of 2026

and

W.M.P.(MD) Nos.6161 & 6162 of 2026

Thilagarajan

... Petitioner

Vs.

1.The Director,
Municipality Administration and
Water Supply Department,
M.R.C.Nagar, Santhome Road,
Raja Annamalaipuram,
Chennai - 600 028.

2.The Commissioner,
Madurai Corporation,
Madurai - 625 002.

3.The Assistant Commissioner,
Madurai Corporation Zone-5,
Tiruparankundram,
Madurai - 625 005.

4.The Tahsildar,
Madurai South Taluk,
Madurai.

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned demand notice dated 06.08.2025 issued by the second respondent concerning the property assessment number 115/091/902768 in respect of the petitioner's property situated at Ward No.91, Aruppukottai Main Road, Madurai Corporation Zone No. 5 Avaniyapuram, Madurai and quash the same as illegal and consequently direct the respondents to reassess the property tax for the petitioner's property by classifying it under D Zone in the light of the circular passed by the second respondent in Na.Ka.No.M.V.1/39580/2007 dated 28.06.2012 within the time frame stipulated by this Court.

For Petitioner : Mr.S.Ramesh Kumar

For R1 & R4 : Mr.R.Suresh Kumar
Additional Government Pleader

For R2 & R3 : Mr.S.Vinayan
Standing Counsel

ORDER

This Writ Petition is filed challenging the impugned demand notice dated 06.08.2025 concerning the property tax of the petitioner's property situated in Ward No. 91, Aruppukottai Main Road, Madurai Corporation, Zone No. 5, Avaniyapuram, Madurai.



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2. The learned counsel for the petitioner submits that when the petitioner is running a Kalyana Mandapam, the impugned demand has been made by revising the property tax. However, no opportunity whatsoever was given to the petitioner.

3. The learned Standing Counsel appearing on behalf of the second and third respondents would submit that the petitioner had declared the property as a godown, whereas in fact it is a Kalyana Mandapam and accordingly, pursuant to the directions of the Division Bench of this Court, the property was inspected and the revision was duly made.

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

5. Considering the submission that no opportunity was given to the petitioner, this Writ Petition is disposed of on the following terms:

- (i) The impugned demand as well as the assessment shall be treated as a provisional assessment.



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- (ii) It is open to the petitioner to submit detailed objections along with supporting documents before the second respondent.
- (iii) Upon receipt thereof, the second respondent shall consider the same and after affording due opportunity of hearing, pass orders on merits.
- (iv) In the meantime, for the current half-year alone, the petitioner shall continue to pay the tax at the rate mentioned in the impugned demand.
- (v) The aforesaid exercise shall be completed within a period of twelve weeks from the date of receipt of a web copy of this order.
- (vi) No costs. Consequently, the connected Miscellaneous Petitions are closed.

23.03.2026

JEN

Neutral Citation : No

To

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D.BHARATHA CHAKRAVARTHY, J.

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