



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 18.03.2026

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

**W.P(MD)No.7438 of 2026
and
W.M.P(MD)Nos.6109 and 6110 of 2026**

S.Karthikadevi

... 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

Writ Petition is filed under article 226 of the Constitution of India,
praying to issue a Writ of Certiorarified Mandamus, calling for the records



relating to the impugned demand notice dated 28.07.2025 issued by the 2nd respondent concerning the property assessment number 115/091/902418 in respect of the petitioner's property situated at Wart No.92, 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 petitioner's property by classifying it under D zone in the light of the circular passed by the 2nd respondent in Na.Ka.No.M.V. 1/39580/2007 dated 28.06.20212 within the time frame stipulated by this Court.

For Petitioner	:Dr.R.Alagumani
For R1, R3 & R4	:Mr.M.Lingadurai, Special Government Pleader
For R2	:Mr.S.Vinayan, Senior Counsel

ORDER

This writ petition is filed challenging the impugned demand notice dated 28.07.2025 concerning the property tax of the petitioners' property situated in Ward No. 92, Aruppukottai Main Road, Madurai Corporation Zone, Madurai.

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



3.The learned counsel appearing on behalf of the Corporation would submit that the petitioner declared the property as if it is a godown, but indeed it is a Kalyana Mandapam and accordingly, pursuant to the direction of the Division Bench of this Court, the properties were inspected and duly the revision is made.

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

5.Considering the submission made that there was no opportunity 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.

(ii)It will be open for the petitioner to submit her detailed objections and such the documents before the respondent upon receipt thereof, the second respondent shall consider, after giving due opportunity of hearing the objections and pass orders thereon.

(iii)In the meantime, for the current half year alone, the petitioner shall continue to pay at the rate mentioned in the impugned order.

(iv)The aforesaid exercise shall be completed within a period of 12



weeks from the date of receipt of web copy of the order. No costs.

Consequently, connected miscellaneous petitions are closed.

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18.03.2026

NCC:Yes/No

Ns

To

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

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

3.The Tahsildar,
Madurai South Taluk,
Madurai.



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D.BHARATHA CHAKRAVARTHY, J.

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