BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 26.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.8218 of 2026
and
W.M.P(MD)Nos.6697, 6701 and 6706 of 2026

K.Pandiselvam ... Petitioner

Vs.

The Commissioner,
Pattukottai Municipality
Pattukottai
Thanjavur District-614 602 ...Respondent

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the entire records relating to the impugned Form-4 notice dated 09.03.2026 issued under Rule 269(1) of the Tamil Nadu Urban Local Bodies Rules, 2023 read with Sections 116-A of the Tamil Nadu Urban Local Bodies Act, 1998, the consequential recovery notice dated 13.03.2026 issued by the respondent and quash the same as illegal arbitrary and without jurisdiction and consequently direct the respondent to reassess the petitioner's property having assessment Nos.106/012/901898, 106/012/901899, 106/012/901900, 106/012/901901, 106/012/901902, 106/012/901903 and 106/012/901904 corresponding to Door Nos.59, 59A, 59B, 59C, 59D, 59E and 59F situated in Chinnaiya Street, Pattukottai Town, Thanjavur Distirct, in accordance with law.

For Petitioner	:Mr.V.Subramanian
For Respondents	:Mr.S.Deenathayalan Standing Counsel

ORDER

This writ petition is filed challenging the impugned notice in Form-4 dated 09.03.2026 issued under Rule 269(1) of Tamil Nadu Urban Local Bodies Rules 2023 Read with Section 116 A of the Tamil Nadu Local Bodies Act, 1998 and the consequential recovery notice dated 13.03.2026.

2.The contention of the learned counsel for the petitioner is that earlier the proceedings were initiated under the District Municipalities Act , 1920 that is under the repealed provision, no proper opportunity was granted to the petitioner. Now, the final demand alone is passed as if it is under the Tamil Nadu Urban Local Bodies Act, 1998. The petitioner's contention is that he came into occupation of the property only belatedly and without considering the factual and the other aspects, the assessment order is passed.

3.Per Contra the learned counsel Mr.S.Deenathayalan, taking notice on behalf of the respondent would submit that the order was passed correctly under the legislation now in force, merely because the earlier proceedings and notices wrongful provision of law is stated, the same by itself will not invalidate the proceedings will start.

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

5.Considering the fact that an opportunity is not granted to the petitioner to raise all his objections and the same is also not being considered, I am of the view that one opportunity can be granted to the petitioner as the impugned assessment of property tax visits the petitioner with civil consequences. In view thereof, this writ petition is allowed on the following terms:

(i)The impugned notice dated 09.03.2026 shall be treated as a provisional assessment, within two weeks from the date of receipt of the web copy of the order.

(ii)It will be open for the petitioner to file all his objections and also produce all the document before the respondent. The respondent shall give an opportunity of personal hearing to the petitioner and determine the tax in respect of the petitioner's property by duly considering the objections that are raised by the petitioner in the manner known to law and pass fresh orders therein.

(iii)The said exercise shall be completed within a period of 12 weeks from the date of filing of the reply/objections and the documents by the petitioner.

(iv)In the meanwhile, for the half year of October 2025 to March 2026 alone, the petitioner shall pay the tax at the rate assessed by the impugned order, the arrears can be demanded only after the passing of the final order. All contentions even factual contentions relating to occupation can all be raised before the authority. No costs. Consequently, connected miscellaneous petitions are closed.

26.03.2026

NCC:Yes/No
Ns

D.BHARATHA CHAKRAVARTHY, J.

Ns

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