BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.03.2026

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THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.8552 of 2026
and
W.M.P.(MD) Nos.6935 & 6938 of 2026

A.Arunachalam ... Petitioner

Vs.

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

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

3.The Assistant Commissioner,
Madurai Corporation Zone - 4,
CMR Road,
Madurai - 625 009. ... Respondents

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 property tax enhancement working sheet dated

08.12.2025 issued by the second respondent concerning the property Assessment No.115/087/907142 in respect of the petitioner's property situated at C-282/18, Chinna Anupanadai, Mela Anupanadi, Housing Board Co., 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 and petitioner's representation dated 05.01.2026 within the time frame stipulated by this Court.

For Petitioner	: Mr.S.Mohammed Yunnis Raja
For R1	: Mr.R.Suresh Kumar Additional Government Pleader
For R2 & R3	: M/s.S.Devasena

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ORDER

This Writ Petition is filed challenging the impugned Property Tax Enhancement Working Sheet dated 18.12.2025.

2. The case of the petitioner is that while revising the tax for the petitioner's property, the petitioner was not heard and that there are several errors in the assessment, which the petitioner is pointing out.

3. Per contra, the learned counsel appearing on behalf of the second and third respondents would submit that pursuant to the general revision, notice has been issued and the tax has been revised on finding that the property is actually used as a commercial property and that the calculation has been made.

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

5. Since grant of opportunity is pleaded, this Writ Petition is disposed of on the following terms:

i. The impugned Property Tax Enhancement Working Sheet dated 18.12.2025 shall be treated as a provisional assessment.
ii. Within a period of four weeks from the date of receipt of a web copy of this order, without waiting for the certified copy, the petitioner shall submit a representation and produce such documents in support of its contentions.
iii. The third respondent, Assistant Commissioner, shall consider the same and pass a speaking order of assessment.
iv. In the meanwhile, for the current half-year ending March 2026, the petitioner shall pay the tax as per rate in the revised demand and the remaining arrears shall be paid

subject to the decision of the third respondent in that regard.

v. All questions, including the period from which the petitioner commenced using the property for commercial purposes, can also be raised before the third respondent.

vi. No costs. Consequently, the connected Miscellaneous Petitions are closed.

30.03.2026

JEN
Neutral Citation : No

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D.BHARATHA CHAKRAVARTHY, J.

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