



W.P(MD)No.11668 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11668 of 2026

and

W.M.P(MD)No.8895 of 2026

G.A.Baskaran

... Petitioner

VS.

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

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

3.The Assistant Commissioner,
Madurai Corporation Zone -1,
C.M.R Road,
Madurai - 625 009.

... Respondents



W.P(MD)No.11668 of 2026

WEB COPY

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned Property Tax Enhancement Working Sheet dated 27.12.2024 issued by the third respondent in respect of the petitioner's property at Door No.136-A, Kamarajar Salai, Ward No. 4, Madurai Corporation Zone No.4, Madurai District and quash the same as illegal, and consequently direct the second respondents to re-assess the property Tax of the Tax Assessment Number 115/042/906477 by considering the petitioner's representation dated 28.01.2026 in accordance with law within the time stipulated by this Court.

For Petitioner	: Dr.R.Alagumani
For R - 1	:Mr.R.Suresh Kumar Additional Government Pleader
For RR 2 & 3	:Mr.F.Deepak Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned Property Tax Enhancement Working Sheet dated 27.12.2024.



W.P(MD)No.11668 of 2026

WEB COPY

2. Heard Dr.R.Alagumani, learned counsel appearing for the petitioner, Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice for R1 and Mr.F.Deepak, learned Standing Counsel, who takes notice for R2 and R3.

3. The basic contention of the petitioner is that the petitioner's building is not entirely an RCC building and consists only of a ground floor with a built-up area of 1615 sq. ft with a thatched roof, whereas the impugned working sheet treats the entire structure as RCC, and the calculation has been made accordingly. The petitioner has also pointed out errors in the calculation. Since no opportunity was given, the petitioner has approached this Court.

4. The learned counsel appearing for the respondents would submit that the calculation is fair and proper and that the petitioner is raising a dispute only with reference to a minor portion.



W.P(MD)No.11668 of 2026

WEB COPY

5. I have considered the arguments made on either side and perused the materials record of the case.

6. In view thereof, the Writ Petition is disposed of on the following terms:-

- i. The Impugned Property Tax Enhancement Working Sheet dated 27.12.2024 shall be taken as a provisional working sheet.
- ii. The petitioner is directed to file additional reply / documents, if any, within a period of two weeks from the date of receipt of the web copy of the order.
- iii. On receipt of the same, the third respondent is directed to give an opportunity of personal hearing to the petitioner and if necessary, can also inspect the property and thereafter, pass final orders.
- iv. It is made clear, that it will be open for the third respondent to either reduce or confirm the existing working sheet as per law.
- v. The aforesaid exercise shall be completed within a period of eight weeks from the date of receipt of the additional reply from the



W.P(MD)No.11668 of 2026

WEB COPY

petitioner. In the meanwhile, for the current year alone, the petitioner shall pay the tax at the assessed rate and the arrears shall be demanded only after the decision of the third respondent.

vi. No costs. Consequently, connected Miscellaneous Petition is closed.

**22.04.2026
(1/2)**

NCC : Yes / No
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To

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5/6



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W.P(MD)No.11668 of 2026

D.BHARATHA CHAKRAVARTHY, J.

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W.P(MD)No.11668 of 2026

**22.04.2026
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