



WEB COPY



W.P.(MD)No.10009 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.04.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.10009 of 2026
and
W.M.P.(MD)No.7862 of 2026

B.Megala

.. Petitioner

- Vs. -
-

1.The Commissioner,
Thoothukudi Corporation,
Thoothukudi.

2.The Assistant Commissioner,
West Division,
Thoothukudi Corporation,
Thoothukudi.

.. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned notice dated 12.09.2025 in Na.Ka.No.A1/2654/2025/Me.Ma issued by the second respondent read along with the impugned demand notice dated 29.01.2026 of the first respondent and quash the same as illegal and consequently, direct the respondents to revise the property tax in Assessment No.138/034/903034 Old Assessment No. 138/035/03993, considering the petitioner house ground floor as car parking.



W.P.(MD)No.10009 of 2026

For Petitioner : Mr.B.Prasanna Vinoth

For Respondents : Mr.N.Anandakumar
Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order dated 12.09.2025 along with the consequential demand notice dated 29.01.2026.

2. According to the learned counsel for the petitioner, when the tax was assessed, the petitioner had earlier filed W.P(MD)No.20512 of 2025. By a Judgment dated 29.07.2025, the Court found that the determination of the tax was for the period both prior to and after coming into force of the Tamil Nadu Urban Local Bodies Act and the provisions contained in the said Act were not followed.

3. In view thereof, the following order was passed and it is essential to quote para No.7 of the said order, which reads as follows:

“...7.Under these circumstances, the impugned order is set aside and the case is remitted back to the respondent to pass a fresh order upto the period during which the old rate of tax was in force, based on the Rules applicable and Government Orders in this regard. For the period after commencement of Tamil Nadu Urban Local Bodies Act,



W.P.(MD)No.10009 of 2026

the assessment shall be made by the original authority independently under the said Act. The case of the petitioner that the parking area was not meant for any commercial purposes may also be considered afresh.”

4. The learned counsel would submit that even thereafter, the impugned order is passed as if the Court only directed them to consider the objections and a single order is passed in respect of the entire period.

5. The learned Standing Counsel appearing on behalf of the respondents Corporation would seek further time. It can be seen that considering the nature of arguments, already time was granted for the respondents to place on record their objections. On the face of it, the impugned order does not even refer to the earlier order of this Court and the earlier order also permitted them to undertake two different exercises, one for the period after coming into force of the Act and another one for the period prior to the Act.

6. In view thereof, the impugned order cannot be sustained and this Writ Petition is allowed on the following terms:

- (i) The impugned order, dated 12.09.2025 and the demand notice dated 29.01.2026 shall stand set aside and the matter stands



W.P.(MD)No.10009 of 2026

remanded back to the file of the respondents;

WEB COPY

(ii) It would be open for the respondents to issue fresh notice of appearance to the petitioner and after grant of opportunity, undertake the exercise as directed by this Court in the earlier W.P(MD)No.20512 of 2025;

(iii) Due regard should be heard to the Tamil Nadu Urban Local Bodies Act in respect of the period after coming into force of the Act and the separate assessment shall be made in respect of the period prior to the said Act, and fresh orders in accordance with law shall be passed;

No costs. Consequently, connected miscellaneous petition is closed.

20.04.2026

sjj

NCC: No
To

- 1.The Commissioner,
Thoothukudi Corporation,
Thoothukudi.
- 2.The Assistant Commissioner,
West Division,
Thoothukudi Corporation,
Thoothukudi.



WEB COPY



W.P.(MD)No.10009 of 2026

D.BHARATHA CHAKRAVARTHY, J.

sjj

**W.P.(MD)No.10009 of 2026
and
W.M.P.(MD)No.7862 of 2026**

20.04.2026