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.10082 of 2026
and
W.M.P.(MD)No.7942 of 2026

A.K.S.N.Dhanabalan .. Petitioner

- Vs. -

The Commissioner,
Virudhunagar Municipality,
Virudhunagar. .. Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned property tax demand notice dated 24.03.2026 with respect to tax assessment No.132/019/900794 pertaining to Door No.84-1, Bazaar Street, Virudhunagar, issued by the respondent and quash the same.

For Petitioner	:	Mr.S.Anand Chandrasekar for M/s.Sarvabhauman Associates
For Respondent	:	Mr.N.M.M.Abishek Pandian Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned property tax demand notice, dated 24.03.2026 with reference to the tax assessment No.132/019/900794, pertaining to Door No.84-1, Bazaar Street, Virudhunagar, belonging to the petitioner.

2. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, the grievance of the petitioner is that originally when the petitioner was complying with the payment of property tax in the web portal of the petitioner, the property tax was sought to be multiplied manifold times and the petitioner submitted an objection. Without even considering the objection and without following the procedure as prescribed under Section 82 of the Tamil Nadu Urban Local Bodies Act, the present order of assessment has been passed and therefore, the petitioner is before this Court.

3. When the matter came up for arguments, the learned Standing Counsel taking notice on behalf of the respondent, is not in a position to dispute the said position that due opportunity of hearing and considering the objections of the petitioner never took place in the instant case. Besides the assessment procedure

as mandated under Section 82 of the said Act also does not seem to have been followed.

4.In view thereof, the Writ Petition is allowed on the following terms:

(i) The impugned property tax demand notice, dated 24.03.2026, shall be treated as a provisional assessment;

(ii) It will be open for the petitioner to submit the additional reply, if any and produce any documents in support of the claim within three weeks from the date of receipt of a web copy of the order;

(iii) Thereafter, by duly following the procedure as mandated under Section 82 of the Tamil Nadu Urban Local Bodies Act, the assessment shall be completed and final orders be passed;

(iv) Needless to mention that due opportunity of hearing shall also be given to the petitioner.

No costs. Consequently, connected miscellaneous petition is closed.

20.04.2026

sji

NCC: No

To

The Commissioner,
Virudhunagar Municipality,
Virudhunagar.

D.BHARATHA CHAKRAVARTHY, J.

sji

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