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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-06-2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

**WP(MD) No.15667 of 2026
and
W.M.P(MD)No.11762 of 2026**

S.Nithin

.. Petitioner

- Vs. -

1. The Thanjavur District Collector and
Administrator of Chattiram Charitable Trust,
Collectorate, Thanjavur District.

2. The Commissioner,
Aranthangi Municipality,
Aranthangi Taluk,
Pudukkottai District.

.. Respondents

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 pertaining to the impugned notice issued by the 2nd respondent in Na.Ka.No.869/2008/A1 dated 04.03.2026.

For Petitioner(s): Mr.K.Baalasundaram,
Senior Counsel
for M/s.KBS Law Office

For Respondent(s): Mr.R.Ramasamy



Government Advocate for R1

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ORDER

The petitioner challenges the notice dated 04.03.2026 issued by the second respondent, whereby the petitioner has been called upon to pay a sum of Rs.5,41,500/-, being 15% of the auction amount for Fasali Year 1435, towards service tax.

2.The grievance of the petitioner is that the demand towards service tax is unsustainable in view of the Circular issued by the Commissioner of Municipal Administration.

3. Learned Government Advocate appearing for the first respondent submitted that the petitioner is liable to pay service tax on the market fees collected and that the impugned demand has been issued in accordance with law.

4. A perusal of the impugned notice reveals that no opportunity was afforded to the petitioner before the demand was raised.



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5. In such circumstances, the impugned notice shall be treated as a show cause notice. Accordingly, the writ petition is disposed of, reserving liberty to the petitioner to submit a reply to the said show cause notice within a period of one week from the date of receipt of a copy of this order.

6. Upon receipt of such reply, the second respondent shall consider the same and pass appropriate orders in accordance with law.

7. Till such orders are passed, no coercive steps shall be taken against the petitioner pursuant to the impugned notice.

8. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

11-06-2026

Index :Yes / No
NCC :Yes / No
PJJ



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HEMANT CHANDANGOUDAR, J.

PJL

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