BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.19607 of 2023

W. Sobin, S/o A.Wilson,
Door No.27/1-182 C1,
North Sarguna Veethi,
Agastheeswaram Taluk,
Nagercoil
Rep. Through His Power Agent
A.Wilson,
S/o Amburose. ... Petitioner

Vs

The Commissioner,
Nagercoil Corporation,
Nagercoil. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned Tax Assessment Notice 150/030/ 900021 dated 31.12.2022 and consequential rejection order vide Na.Ka.No. 6652/2023/A3 dated 26.06.2023 issued by the respondent and quash the same as illegal and consequently direct the respondent to fix the reasonable tax for petitioner's building by considering its area locality and amenities.

For Petitioner : Mr.K.P.Narayanakumar

For Respondent : Mr.F.Deepak

ORDER

This Writ Petition is filed challenging the impugned Tax Assessment Notice No.150/030/ 900021 dated 31.12.2022 and the consequential rejection order vide Na.Ka.No. 6652/2023/A3 dated 26.06.2023 issued by the respondent and also seeking for a consequential direction directing the respondent to fix the reasonable tax for petitioner's building by considering its area locality and amenities.

2. The learned counsel appearing for the petitioner submitted that with regard to the subject property, the respondent has raised the property tax eight times. In this regard, the petitioner filed his reply, however, without considering the same, the respondent has passed the impugned orders. Challenging the same, the petitioner has filed this Writ Petition.

3. The learned counsel appearing for the respondent would submit that, as against the impugned order, an appellate remedy is available before the Taxation Appeals Committee in terms of Section 100 of the Tamil Nadu Urban Local Bodies Act, 1998. Without availing the same, the petitioner has filed the present writ petition. Therefore, he prays for dismissal of this writ petition.

4. This Court heard the submissions made by the learned counsel appearing on either side and perused the records.

5. This Court finds force in the submission made by the learned counsel appearing for the petitioner. As rightly contended by him, the right course available to the petitioner is to file an appeal before the Taxation Appeals Committee in terms of Section100 of the Tamil Nadu Urban Local Bodies Act, 1998. Therefore, this Court is not inclined to entertain this Writ Petition and the same is liable to be dismissed.

6. Accordingly, this Writ petition is dismissed with liberty to the petitioner to file an appeal before the Taxation Appeals Committee, within a period of three weeks from the date of receipt of a copy of this order. There shall be no order as to costs.

04.02.2026

vsm

KRISHNAN RAMASAMY, J.

vsm

To

The Commissioner,
Nagercoil Corporation,
Nagercoil.

W.P.(MD)No.19607 of 2023

04.02.2026