BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 04/03/2026

CORAM

THE HONOURABLE MR. JUSTICE D.BHARATHA CHAKRAVARTHY

WP(MD). Nos.25832 and 25833 of 2024
and
W.M.P(MD).Nos.21923 and 21926 of 2024
and
W.M.P(MD).Nos.6807 and 6810 of 2025

1. G.Vengatachalam,
2. V.Aruna,
3. V.Vivek, ... Petitioners in both W.Ps

Vs

1. The Commissioner,
   Dindigul Corporation,
   Dindigul..
2. The Assistant Revenue Officer,
   Dindigul Corporation,
   Dindigul.. ... Respondents in both W.Ps

COMMON PRAYER :- Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records of the second respondent herein in his proceedings in Notice Nos.078/0019392, 078/0019393 and 078/0019394 and

078/0019388, 078/0019389 and 078/0019390, dated 18.09.2024 and quash the same.

For Petitioners : Mr.Hemakarthikeyan K,
(In both W.Ps)
For Respondents : Mr.J.Lawrance,
(In both W.Ps) Standing Counsel

COMMON ORDER

These two writ petitions are filed by the same petitioners challenging the notices dated 18-09-2024 issued by the respondent Corporation. It can be seen that as a special revision, the impugned notices were issued and aggrieved by the same, the present writ petitions are filed.

2. It is the contention of the learned counsel for the petitioners that firstly, the notices were issued under the repealed legislation, namely, the Tamil Nadu District Municipalities Act, while the petitioners have long before become a municipal Corporation and at the time of issuance of the notices was being governed by the Tamil Nadu Urban Local Bodies Act. Secondly, the notices were issued pursuant to some audit objection.

Unless that material is communicated to the petitioners, the petitioners cannot effectively show cause and justify that the property tax already paid by them is appropriate or to plead about the proper quantum of increase, if necessary. The petitioners are paying the property tax at the existing rates.

3. Per contra, the learned counsel appearing on behalf of the respondent Corporation would submit that mere quoting of a wrong provision of law by itself would not invalidate the exercise. Subsequently also, on 09.02.2026, demand notices demanding the arrears of property tax have been issued to them. It can be seen that in respect of both the properties, a sum of Rs. 7,52,454/- and a sum of Rs.8,63,575/- are assessed and there are huge arrears.

4. I have considered the rival submissions made on either side and perused the material records of the cases.

5. Even though the original notices were issued under the Tamil Nadu District Municipalities Act, now the demand notices have been issued based on the revised rates. Therefore, the same can be treated as a demand and the petitioners can file their detailed objections. Upon filing of the detailed objections, the same shall be considered by the second respondent and orders in accordance with law can be passed.

6. In the course of the enquiry, all documents relied upon by the second respondent, including the audit objections, shall be furnished to the petitioners. It will also be open to the petitioners to place on record any documents they seek to rely upon. After fresh orders are passed, the parties shall be governed by such orders. Till then, the petitioners shall continue to pay the existing property tax without fail. The exercise shall be completed within a period of eight weeks from the date of receipt of the web copy of the order without waiting for the certified copy of the order.

7. With the above directions, these writ petitions are disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

04.03.2026

NCC:Yes/No

TTA

TO

1. The Commissioner,
   Dindigul Corporation,
   Dindigul..

2. The Assistant Revenue Officer,
   Dindigul Corporation,
   Dindigul..

D.BHARATHA CHAKRAVARTHY,J

TTA

ORDER
IN
WP(MD). Nos.25832 and 25833 of 2024

Date : 04/03/2026