BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 04/03/2026

CORAM

THE HONOURABLE MR. JUSTICE D.BHARATHA CHAKRAVARTHY

WP(MD). Nos.26087 and 26088 of 2024
and
W.M.P(MD).Nos.22111 and 22125 of 2024
and
W.M.P(MD).Nos.6804 and 6823 of 2025

Hotel P V K Grand,
Represented by its Proprietor,
R.Perumal,
80, Thadicombu Road,
Dindigul. ... Petitioner 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 2nd respondent herein in his proceedings in

Notice Nos.078/0019386 and 078/0019387, dated 18.09.2024 and quash the same .

For Petitioner : 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 petitioner with reference to the assessment of property tax in respect of his property, which forms part of three assessments as of now.

2. It is the contention of the learned counsel for the petitioner that the notice has been issued under the District Municipalities Act, while the respondent is a Municipal Corporation governed by the Tamil Nadu Urban Local Bodies Act as on date of issuance of the notice. Therefore, the exercise has been done under an erstwhile and repealed legislation, which is not applicable to the respondents. Secondly, the notice has been issued on the basis of an audit objection and a copy of the same is also not furnished to the Petitioner.

3. Per contra, Mr.Lawrance, the learned standing counsel taking notice on behalf of the respondents would submit that the notices need not be invalidated merely on the quoting of wrong provision of law. As a matter of fact, subsequently, demand notices dated 19.02.2026 were issued, claiming arrears. It can be seen that in respect of the first assessment, the total amount assessed comes to Rs. 25,36,434/-, in respect of the second property, it comes to Rs. 29,58,761/- and in respect of the third extent, it comes to Rs. 49,38,027/-.

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

5. In view of the demand notices now issued, the consideration of the validity of the original notice need not be undertaken. To the demands, the petitioner shall submit his objections and produce documents in support of his claim. During the enquiry, any documents relied upon by the second respondent, including the audit objection, etc., shall be furnished to the petitioner. After hearing the petitioner, fresh

orders in accordance with law, determining the quantum of tax can be passed and thereafter the parties will be governed by such order. In the meanwhile, the petitioner shall continue to pay the existing rate of property tax without fail.

6. 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.26087 and 26088 of 2024

Date : 04/03/2026