



W.P.(MD) No.28999 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.28999 of 2025

and

W.M.P.(MD).No.22475 of 2025

M.Joseph

... Petitioner

Vs

1.The Commissioner,
Madurai Municipal Corporation,
Madurai District.

2.The Assistant Commissioner,
Zone III,
Madurai Municipal Corporation,
Madurai District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records relating to the impugned order of the first respondent dated 07.08.2025 in Assessment No.115/060/901944 and quash the same and consequently direct the first respondent to consider the petitioner's representation dated 08.08.2025.

For Petitioner : Mr.V.Varadharajan

For Respondents : Mrs.S.Devasena



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ORDER

The present writ petition has been filed challenging the impugned order of the first respondent dated 07.08.2025 in Assessment No. 115/060/901944 and to quash the same, and consequently to direct the first respondent to consider the petitioner's representation dated 08.08.2025.

2. The learned counsel appearing for the petitioner would submit that the impugned order was passed without affording an opportunity of personal hearing to the petitioner. Hence, he prayed that this Court set aside the impugned order on the ground of violation of principles of natural justice.

3. The learned counsel appearing for the respondents would submit that a demand notice had been issued prior to the passing of the assessment order. In such circumstances, without a valid assessment order, no demand can be raised. He would further submit that proper procedure will be followed in accordance with law.



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4. In view of the above, the impugned order dated 07.08.2025 in Assessment No.115/060/901944 is set aside.

5. Accordingly, this writ petition stands allowed. No costs. However, liberty is granted to the first respondent to pass fresh orders on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner. Consequently, the connected miscellaneous petition is closed.

11.02.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG

To

1.The Commissioner,
Madurai Municipal Corporation,
Madurai District.

2.The Assistant Commissioner,
Zone III,
Madurai Municipal Corporation,
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KRISHNAN RAMASAMY, J.

TSG

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