



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.9254 of 2026

S.Sambaji
S/o.Samarao,
No. 14, Rajaji Street, Virudhachalam,
Cuddalore District, Tamil Nadu 606001

..Petitioner(s)

Vs

1. The District Collector of Cuddalore
Collectorate, Virudhachalam.
2. The Municipal Commissioner
Virudhachalam Municipality,
Virudhachalam, Cuddalore.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notices bearing No. Nil dated 09.02.2026 issued by the 2nd respondent in respect of property tax assessment Nos.096/ 029/ 901000, 096/029/ 901002 and 096/ 029/ 901003 demanding payment of INR 23,916/-, INR. 14,233 /- and INR. 4,936/- respectively, and quash the same as illegal, arbitrary and without jurisdiction, and Consequently direct the Respondents to cancel all the assessment numbers standing in the name of the erstwhile owner Mrs.R.Lakshmi and further direct the Respondents to refund the Sum of INR. 62,391 /- collected from the petitioner for the said assessment numbers.

For Petitioner : Ms.J.Madhumitha

For Respondents : Mr.G.Ameedius,

Government Advocate.



C.SARAVANAN, J.

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ORDER

Mr.G.Ameedius, learned Government Advocate takes notice for the respondents.

2. The learned counsel for the petitioner submitted that the impugned notice issued by the respondents seeking recovery of tax is under challenge in the present writ petition and if coercive steps are taken pursuant to the said notice, the petitioner would be put to irreparable hardship.

3. Considering the submissions made and upon perusal of the materials placed on record, this Court is inclined to grant an interim protection to the petitioner.

4. Accordingly, the respondents are directed to keep the recovery of tax pursuant to the impugned notice in abeyance for a period of four (4) weeks.

5. Counter, if any, shall be filed within the said period.

6. List the case after four (4) weeks.

10-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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