

W.P.No.38432 of 2025

WEB COPY

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 10.10.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.38432 of 2025

and

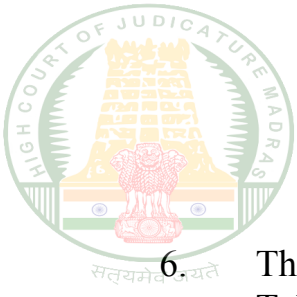
W.M.P.Nos.42965 and 42967 of 2025

M.Krishnamoorthy

... Petitioner

Vs.

1. The District Collector,  
Collectorate, Salem District.
2. The Commissioner,  
Salem City Municipal Corporation,  
Salem District.
3. The Assistant Commissioner,  
Suramangalam Zonal Office,  
Salem City Municipal Corporation,  
Salem District.
4. The Revenue Assistant,  
Suramangalam Zonal Office,  
Salem City Municipal Corporation.
5. The Thasildar,  
Taluk Office, Suramangalam Taluk,  
Salem District.



W.P.No.38432 of 2025

WEB COPY

6. The Revenue Inspector,  
Taluk Office, Suramangalam Taluk,  
Salem District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for a records of the impugned Special Notice dated 21.05.2024 bearing No.049/0073422 the consequential confiscation Notice dated 27.12.2024 and the Demand Notice dated 13.08.2025, all issued by the third respondent quash the same and direct the second and third respondents to abide by due procedures of law before increasing the property Tax.

For Petitioner : Mr.Thanga Vadhana Balakrishnan

For Respondents : Mr.P.Balathandayutham  
Special Government Pleader

### **ORDER**

Mr.P.Balathandayutham, learned Special Government Pleader takes notice for the respondents.

2. It is brought to notice of this Court that the petitioner has already deposited 50% of the disputed tax in respect of the assessment year 2024-2025. However, for the succeeding assessment year 2025-2026, no amount of tax has



W.P.No.38432 of 2025

been paid. Considering the same, the petitioner is directed to pay 50% of the disputed tax amount in respect of the assessment year 2025-2026, within a period of 30 days from the date of receipt of a copy of this order. On such payment, the respondents shall kept abeyance of all further proceedings.

3. In view of the above, there shall be a positive direction to the respondents 2 and 3 to restrain themselves and their agents from interfering in the peaceful possession of the petitioner's property pending the above writ petition, forthwith.

4. List the matter on 07.11.2025.

**10.10.2025**

ms



W.P.No.38432 of 2025

WEB COPY

To:

1. The District Collector,  
Collectorate, Salem District.
2. The Commissioner,  
Salem City Municipal Corporation, Salem District.
3. The Assistant Commissioner,  
Suramangalam Zonal Office,  
Salem City Municipal Corporation, Salem District.
4. The Revenue Assistant,  
Suramangalam Zonal Office,  
Salem City Municipal Corporation.
5. The Thasildar,  
Taluk Office, Suramangalam Taluk, Salem District.
6. The Revenue Inspector,  
Taluk Office, Suramangalam Taluk,  
Salem District.



WEB COPY



*W.P.No.38432 of 2025*

**C.SARAVANAN, J.**

ms

W.P.No.38432 of 2025  
and  
W.M.P.Nos.42965 and 42967 of 2025

10.10.2025