

W.P.(MD)No.12321 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 27.04.2026

CORAM :

THE HONOURABLE MR. JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.12321 of 2026

Kalidoss Kandasamy

...Petitioner

Vs.

The Assistant Commissioner,
Ward - 13, Ward Committee – 1,
Tiruchirapalli Municipal Corporation,
Tiruchirapalli.

... Respondent

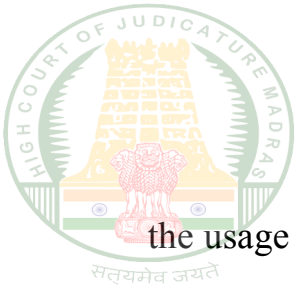
Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for records of the Impugned order in Na.Ka.No.A1/Special/2026 (Va.Ku.A-1) dated 17.03.2026 from the files of the respondent herein quash the same and consequently direct the respondent herein to convert the usage of the petitioner's property from 'Commercial' to 'Residential'.

For Petitioner : Ms.Aparna Nandakumar

For Respondent : Mr.J.Sriprasad
for M/s.R.B Law Associates

ORDER

The Writ Petition is filed for the issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned order dated 17.03.2026, quash the same, and consequently direct the respondent to convert



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the usage of the petitioner's property from commercial to residential and to apply the residential tariff for the purpose of assessment of property tax in respect of the said property.

2. Upon hearing the learned counsel for the petitioner and perusing the material records, the claim of the petitioner is that the entire property is presently used only for running a hostel. It is contended that, by a series of judgments, the Hon'ble Supreme Court of India, in **The State of Karnataka and another vs. Taghar Vasudeva Ambrish and another** [Civil Appeal No. 7846 of 2023, dated 04.12.2025], has authoritatively held that if a property is used as a hostel, it should be treated as residential and not commercial. In view thereof, the impugned assessment cannot withstand the scrutiny of law, inasmuch as the respondent Corporation has applied a commercial tariff.

3. Per contra, the learned Standing Counsel appearing for the respondent Corporation would submit that it was the petitioner himself who had made a representation admitting that a portion of the property was used for commercial purposes and another portion for residential purposes, and that the assessment was made accordingly. The demand notice is stated to have been issued pursuant to the impugned assessment.

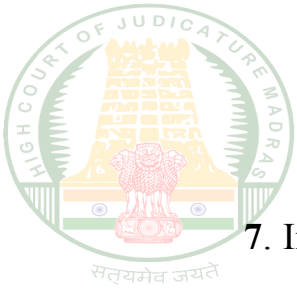


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4. I have considered the rival submissions made on either side and perused the material records of the case.

5. Since it is the case of the petitioner that, without being aware of the legal implications, the usage was treated as commercial and such representation was made, and in view of the authoritative pronouncement of the Hon'ble Supreme Court of India and other judgments holding that the use of property as a hostel is to be treated as residential, the impugned assessment order dated 17.03.2026 shall be treated as a provisional assessment. The petitioner is directed to file fresh objections to the assessment, bringing to the notice of the authorities the manner of calculation and the nature of usage of the property.

6. Thereafter, it is for the respondent authority to inspect the property, consider the objections submitted by the petitioner, and pass fresh orders of assessment, and thereafter raise demands on the basis of such fresh assessment. The aforesaid exercise shall be completed as expeditiously as possible, and in any event not later than four (4) months from the date of receipt of the objections from the petitioner. The petitioner shall submit such objections within a period of two (2) weeks from the date of receipt of a web copy of this order.



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7. In the meanwhile, for the current half-year ending on 31.03.2026 alone, the petitioner shall pay the tax as assessed under the impugned order. However, no demand shall be made in respect of other arrears, and the same shall be subject to the final orders to be passed pursuant to the fresh assessment.

8. The Writ Petition stands disposed of accordingly. No costs.

27.04.2026

NCC : No
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To

The Assistant Commissioner,
Ward - 13, Ward Committee – 1,
Tiruchirapalli Municipal Corporation,
Tiruchirapalli.



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D.BHARATHA CHAKRAVARTHY, J.

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