

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.11.2015

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN

WRIT PETITION NO.14212 OF 2002

Madras Baptist Church,
rep. by the Chairman,
Board of Trustees,
Rev.Dr.P.A.L.Baynes, SB
115, Vepery High Road,
Chennai - 600 003.

...Petitioner

Vs.

1. The State of Tamil Nadu,
rep. by the Secretary to Government,
Revenue Department, Chennai - 600 009.
2. The Special Tahsildar (U L T)
Fort Tondiarpet Taluk, Chennai - 600 003.
3. The Village Administrative Officer,
Fort Tondiarpet Taluk, Chennai - 600 003.

....Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for entire records relating to C1/33990/2001, dated 28.03.2002, from the file of the second respondent and to quash the same.

For Petitioner : Mr.B.S.Sundaramoorthi

For Respondent : Mr.S.Kanmani Annamalai

Additional Government Pleader

O R D E R

The prayer in the Writ Petition is for issuance of a Writ of Certiorari to quash the proceedings issued by the second respondent, dated 28.03.2002, bearing C1/33990/2001.

2. The facts, which led to the filing of this Writ Petition are as follows:-

i) The petitioner herein is a Trust, named "Madras Baptist Church" registered under the Registrar of Societies, in the year 1937. Right from the date of its inception, it was not assessed to urban land tax. The said Church ran a School, which was later taken over by the Tamil Nadu State Education

Department. There are number of buildings, in and around the said Church, which are utilized for conducting social functions and marriage receptions, and the lands in the said place are also used for both religious and educational purposes.

ii) Whiles, according to the learned counsel for the petitioner, the petitioner was issued with a notice, in the month of October, 2001, demanding a sum of Rs.1,46,509/- to be paid towards the urban land tax. On receipt of such notice, the petitioner sent a reply through his lawyer, inter alia, contending that, as per Section 29 (c) of the Urban Land Tax Act, 1966, the Church is exempted from urban land tax. Subsequent to that, the petitioner was issued with the impugned notice, dated 28.03.2002, reiterating the same demand. Aggrieved by the same, the petitioner has filed the present Writ Petition, seeking to quash the said notice.

3. Heard the learned counsel appearing for the petitioner, as well as the learned Additional Government Pleader for the respondents.

4. The learned Additional Government Pleader for the respondents has submitted that the Writ Petition is not maintainable. He submitted that initially, the petitioner was served with the assessment order in the year, 2001, following which, the notice, dated 28.03.2002, was issued. Therefore, the learned Additional Government Pleader contended that the petitioner, without challenging the assessment order, is not entitled to challenge the consequential order, dated 28.03.2002. Hence, the learned Additional Government Pleader submitted that the Writ Petition is liable to be dismissed.

5. Admittedly, an order of assessment was passed, levying urban land tax on the petitioner. The said assessment order, passed in the year, 2001 has not been challenged. Therefore, as rightly pointed out by the learned Additional Government Pleader for the respondents, the Writ Petition is devoid of merits, as the petitioner has challenged only the consequential demand notice, dated 28.03.2002, which is unsustainable under law. Accordingly, the Writ Petition is dismissed, granting liberty to the petitioner to challenge the assessment order, if they desire to do so. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

sd

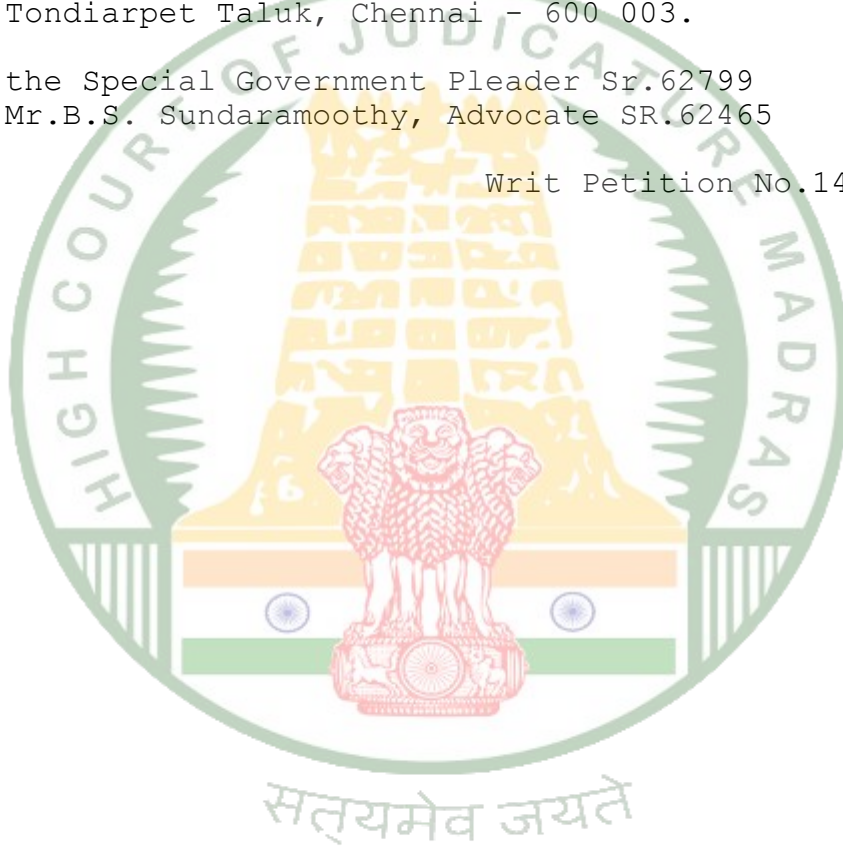
To

1. The Secretary to the State of Tamil Nadu,
Revenue Department, Chennai - 600 009.
2. The Special Tahsildar (U L T)
Fort Tondiarpet Taluk, Chennai - 600 003.
3. The Village Administrative Officer,
Fort Tondiarpet Taluk, Chennai - 600 003.

+ 1 cc to the Special Government Pleader Sr.62799
+ 1 cc to Mr.B.S. Sundaramoorthy, Advocate SR.62465

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