



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :28.10.2015

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THE HONOURABLE MR.JUSTICE R.SUBBIAH

W.P(MD).No.19430 of 2015

Ministry of Jesus Power Trust
½, Kamarajar II Street,
Anbu Nagar, Manikandan Nagar Extension,
Villapuram,
Madurai-12
Represented by the
Managing Trustee
Yesudial Ebenezer David

... Petitioner

Vs.

- 1.The District Collector,
Madurai District,
Madurai.
- 2.The Commissioner,
Madurai Corporation,
Aringar Anna Maligai,
Madurai.
- 3.The Member Secretary,
Local Planning Authority,
Madurai Corporation,
Aringar Anna Maligai,
Madurai-2.
- 4.The Assistant Commissioner,
Zone No.3,
Madurai Corporation,
Madurai-9.

... Respondents

This Writ Petition has been filed under Article 226 of Constitution of India praying for a Writ of Mandamus, directing the second respondent to exempt the petitioner's building from Property Tax Assessment as per Section 122 of the Madurai City Municipal Corporation Act, 1971 and setting aside the Vacant Site Tax assessed for the petitioner's building from the year 2008 onwards for the building situated at Ministry of Jesus Power Trust, Assessment No.4590376, R.S.No.22/6, ½ Kamarajar II Street, Anbu Nagar, Villapuram, Madurai-12 on the basis of the petitioner's representation, dated 14.08.2015 within a period that may be stipulated by this Hon'ble Court.

For petitioner
For R2 & R4
For R1 & R3

: Mr.R.R.Kannan
: Mr.Prabhu Ramachandran
: Mr.M.Murugan
Govt. Advocate



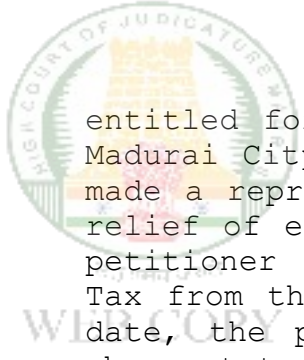
ORDER

The Writ Petition has been filed praying for a Writ of Mandamus, directing the second respondent to exempt the petitioner's building from Property Tax Assessment as per Section 122 of the Madurai City Municipal Corporation Act, 1971 and setting aside the Vacant Site Tax assessed for the petitioner's building from the year 2008 onwards for the building situated at Ministry of Jesus Power Trust, Assessment No.4590376, R.S.No.22/6, ½ Kamarajar II Street, Anbu Nagar, Villapuram, Madurai-12 on the basis of the petitioner's representation, dated 14.08.2015 within a period that may be stipulated by this Court.

2. Mr.Prabhu Ramachandran, learned counsel takes notice for the respondents 2 and 4 and Mr.M.Murugan, learned Government Advocate takes notice for the respondents 1 & 3.

3. By consent, this Writ Petition itself is taken up for final disposal.

4. In the affidavit filed in support of the Writ Petition, it has been averred that the petitioner's husband (Late) Rev.Selliah David has purchased a landed property on 23.02.2000 for the purpose of constructing a Church-cum-Prayer Hall. He has created a Trust bearing Registration No.222 of 1988, dated 28.01.1997 for promoting a trust in the name and style of Ministry of Jesus Power (MJP). Pursuant to that, the petitioner's husband has applied to the first respondent for getting necessary permission in order to construct a Church cum Prayer Hall. The first respondent vide order made in Mu.Mu.8888/2006/(C3) dated 11.04.2006 has granted No Objection Certificate in order to construct a Christian Prayer Hall in the name and style of Ministry of Jesus Trust at R.S.No.22/6, Plot No.1/A, situated at Villapuram, Manikandan Nagar Extension. The first respondent has also directed the second respondent to grant permission to construct the building. Thereafter, the petitioner's husband has made an application to the second and third respondents for necessary building permission. Pursuant to the application, the second and third respondents have granted permission to construct the building as per Ka.Ma.No.EE2/6798/06, dated 26.09.2006 in order to construct a building for an extent of 78 Sq.Mtrs. They have also constructed the Church cum Prayer Hall during the year 2007. They are regularly conducting prayers in the above said building from the year 2007 onwards. While so, due to ill health, the petitioner's husband expired on 10.10.2012 leaving behind the petitioner and her two children as legal heirs. From the year 2012 onwards, the petitioner is discharging the duties as Managing Trustee of the Ministry of Jesus Power Trust. They have remitted a sum of Rs.1,179/- as Vacant Site Tax to the second respondent on 13.08.2015 for the year 2007-2008. Since they have not finished the building construction, they have remitted the Vacant Site Tax for the financial year 2007-2008. They have completed the building construction during the year 2007 and they are regularly conducting prayers in the above stated building. At the time of remitting the Vacant Site Tax for the year 2007-2008, the fourth respondent herein has orally informed that the petitioner has to pay sum of Rs.18,864/- as arrears of Vacant Site Tax. Even though, building has been constructed and finalized during the year 2007 itself, without taking into consideration the same, the second respondent is wrong in saying that the petitioner has to pay the vacant site tax amount. The petitioner is eligible and



entitled for exemption of paying Property Tax as per Section 122 of the Madurai City Municipal Corporation Act, 1971. Hence, the petitioner has made a representation to the second respondent on 14.08.2015 seeking the relief of exempting the building from Property Tax. Apart from that, the petitioner sought for setting aside the Assessment made for Vacant Site Tax from the year 2008 onwards. Since the same was not disposed of till date, the petitioner has come forward with this Writ petition for the above stated relief.

5. Considering the facts and circumstances of the case, without going into the merits of the case, this Court directs the second respondent to consider the representation of the petitioner, dated 14.08.2015 and pass appropriate orders on the same on merits and in accordance with law, by affording an opportunity of hearing to all the necessary parties, within a period of six weeks from the date of receipt of a copy of this order. It is made clear that this Court is not expressing any opinion on the merits of the claim made by the petitioner.

6. With the above direction, the Writ Petition is disposed of. No Costs.

Sd/-

Assistant Registrar (CS-II)

/True copy/

Sub Assistant Registrar

To

1. The District Collector,
Madurai District, Madurai.
2. The Commissioner,
Madurai Corporation,
Aringar Anna Maligai, Madurai.
3. The Member Secretary,
Local Planning Authority,
Madurai Corporation,
Aringar Anna Maligai, Madurai-2.
4. The Assistant Commissioner,
Zone No.3, Madurai Corporation,
Madurai-9.

+1cc to M/s.RR.Kannan, Advocate Sr.NO.62830/15

+1cc to M/s.R.Prabu Ramachandran, Advocate SR.No.63032/15

+1cc to special Government Pleader SR.No.63177/15

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