

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:20.06.2016

C O R A M

THE HON'BLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.20783 of 2016
and
W.M.P.No.17812 of 2016

Byragi Mutt Sri Venkatesa Perumal Temple,
Rep. by its Manager/Executive Officer,
29, General Muthiah Mudali Street,
Chennai - 600 079.

... Petitioner

Vs

1.The Commissioner,
Corporation of Chennai,
Ripon Buildings, Chennai - 03.

2.The Revenue Officer,
Corporation of Chennai,
Ripon Buildings, Chennai - 03.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of certiorari calling for the records of the 2nd respondent in proceedings Serial Number 0171628 being arrears of property tax demand card in the year 1995 to 2014 intimating the arrears of property tax demand card a sum of Rs.3,51,004/- upto the period March 2014 in relating to the petitioner temple and quash the said property tax demand card.

For petitioner ... Mr.S.Sithirai Anandam

For respondents ... Mr.T.C.Gopalakrishnan

ORDER

Heard Mr.S.Sithirai Anandam, learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, learned Standing Counsel accepting notice for the respondents. By consent, the writ petition is taken up for final disposal.

2.The petitioner is stated to be a Religious Institution under the control of the Hindu Religious and Charitable Endowments Department. They submitted application before the respondents on 21.08.2014 seeking retrospective exemption from

levy of property tax. This representation/ application is pending with the respondents since 2005 onwards and the petitioner has been periodically sending representations and the last of which is on 21.08.2014. However, the respondent/Corporation has been assessing the petitioner's property tax at the rate of Rs.10,433/- per half year.

3.According to the petitioner, since the premises was rented during 1995-1996, property tax has been remitted. Thereafter, the petitioner has not been remitting the property tax.

4.The learned counsel for the petitioner would submit that the respondents may be directed to consider their application for exemption after conducting an inspection of the building.

5.The learned Standing Counsel appearing for the respondents would submit that reasonable time may be given to the authorities to inspect the building and proceed in accordance with law.

6.In the light of the above, there will be a direction to the 2nd respondent to consider the petitioner's representation dated 21.08.2014, conducting an inspection after issuing a notice to the Executive Officer of the petitioner temple and thereafter submit a report to the 1st respondent for consideration of their request for exemption from levy of property tax, which shall be considered in accordance with law. The above exercise shall be completed within a period of eight weeks from the date of receipt of a copy of this order.

7.With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

sgl

s/d-

Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To

1.The Commissioner,
Corporation of Chennai,
Ripon Buildings, Chennai - 03.

2.The Revenue Officer,
Corporation of Chennai,
Ripon Buildings, Chennai - 03.

+ 1 cc to Mr.S.Sithirai Anandam, Advocate SR 33841
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