IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.08.2017

CORAM:

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

W.P.No.21386 and 21387 of 2017 and
W.M.P. Nos.22354, 22355, 22356
and 22357 of 2017

Sri Chandraprabhu Jain Naya Mandir Trust,
Rep by its Secretary Mr.Kiritkumar Jain,
No.142, Mint street, Sowcarpet,
Chennai-79. ..Petitioner in both WPs

Vs.

1. The Commissioner,
Corporation of Greater Chennai,
Ripon Building, Chennai-600 003.
2. The Regional Deputy Commissioner (North),
Corporation of Chennai,
No.62, Basin Bridge Road,
Old Washermanpet, Chennai-21
3. The Assistant Commissioner,
Zone V (Royapuram),
Corporation of Chennai,
No.62 Basin Bridge, Old Washermanpet,
Chennai-21
4. The Revenue Officer,
Revenue Department,Zone V,
Corporation of Chennai,
Ripon Building, Chennai-03. ..Respondents in both WPs

Prayer in W.P.No.21386 of 2017: Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for records on the file of the 1st and 4th respondent in its proceedings made in undated Impugned notice for current demand and arrears demand of property tax from the period of 2001 to till this date claiming an amount of Rs.7,11,490/- in New Assessment No.05-057-03888-000 quash the same and consequently directing the respondents to refund the amount collected towards property tax from the petitioner temple situated at Old No.351, New No.332, Mint Street, Kothawalchawadi, Chennai-79 bearing in Old Property Tax Assessment No.02-030-0137-000000, New Assessment No.05-057-03888-000 during the period from 2001 to 2017.

Prayer in W.P.No.21387 of 2017: Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the 1st and 4th respondent in its proceedings made in Impugned Revised Assessment Order No.M/05/057/15-16/1108, dated 20.02.2016 in Old Property Tax Assessment Number No.02-030-1126-000, New Property Tax Assessment No.05-057-00323-000 and quash the same, consequently directing the respondents to refund the amount collected from the petitioner temple situated at New No.112, Old No.141 Anna (Pillai) Street, Kothawalchawadi, Sowcarpet, Chennai - 600 001 bearing Old Property Tax Assessment Number No.02-030-1126-000, New Property Tax Assessment No.05-057-00323-000 during the period from 2001 to 2015.

For Petitioner : Mr.V.Nithyanandam
For Respondents: Mr.T.C.Gopalakrishnan

O R D E R

Heard Mr.V.Nithyanandam, learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, learned standing counsel for the respondents.

2. By consent of both sides, these Writ Petitions are taken up for final disposal.

3. Petitioner in both these writ petitions claims to be a religious charitable trust registered in the year 1990. Petitioner states that they are running three temples in the properties and they are maintaining the temples from the donations received from the devotees and they do not derive any rental income from the property.

4. It appears that the petitioner continues to pay property tax at the rate of Rs.20,266/- for one property and at the rate of Rs.8,430/-in respect of other property. This is now sought to be revised at Rs.1,08,880/-and Rs.41,440/- respectively. On receipt of the notice demanding enhanced tax, the petitioner has submitted a representation to the first respondent, dated 28.03.2016, requesting for exemption of their buildings particularly, from the levy of property tax. This has been followed by a reminder dated 27.2.2017. The request for exemption has been received in the office of the Regional Deputy Commissioner (North), Corporation of Chennai, Old Washermenpet, Chennai-21 on 04.04.16.

5. Since the representation seeking the exemption is pending, this Court is of the view that the second respondent should consider the same, in accordance with law.

6. Accordingly, there will be a direction to the second respondent to consider the petitioner's representation claiming exemption vide letter dated 28.03.2016, followed by reminder letter dated 27.02.2017, by directing the competent authority of the second respondent Corporation to inspect the petitioner's buildings, after issuing notice to the petitioner and based on the inspection, the second respondent shall direct the petitioner to produce all the records to prove that they are charitable organization and there is no income derived from the property and after taking note of the documents and affording an opportunity of personal hearing to the authorized representative of the petitioner, the second respondent shall pass a speaking order on the claim for exemption, on merits and in accordance with law and communicate the same to the petitioner, with in a period of three months from the date of receipt of copy of the order. Till such time, the petitioner shall continue to remit the property tax at the pre-revised rate.

7. With these observations, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

sli
To
1. The Commissioner,
Corporation of Greater Chennai,
Ripon Building, Chennai-600 003.
2. The Regional Deputy Commissioner (North),
Corporation of Chennai,
No.62, Basin Bridge Road, Old Washermanpet,
Chennai-21
3. The Assistant Commissioner,
Zone V (Royapuram),
Corporation of Chennai,
No.62 Basin Bridge, Old Washermanpet,
Chennai-21
4. The Revenue Officer,
Revenue Department, Zone V,
Corporation of Chennai,
Ripon Building, Chennai-03.

+ 2 ccs to M/s. M.Kosazaraman, Advocate Sr.58273, 58272
+ 1 cc to Mr.T.C. Gopalakrishnan, Advocate Sr.58132

W.P.No.21386 and 21387 of 2017

AK(CO)
Eu 15.09.17