IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.07.2017

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGANANAM

W.P.No.19044 of 2010
and M.P.No.1 of 2010

M/s.St.Peter's Church,
Board of Trustees, represented by its President,
having its office at No.19,
West Mada Church Street,
Royapuram, Chennai - 13. .. Petitioner

Vs.

1. The Commissioner,
Chennai Corporation,
Revenue Department,
Rippon Building, Chennai.

2. The Revenue Officer,
Chennai Corporation,
Revenue Department,
Rippon Building, Chennai.

3. The Assistant Revenue Officer,
Chennai Corporation,
Revenue Department,
Rippon Building, Chennai. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of writ of certiorarified mandamus to call for the records relating to demand notice dated 10.06.2010 on the file of the 3rd respondent and to quash the same and consequently direct the respondents to grant exemption of property tax under Section 101 (e) of the Chennai City Municipal Corporation Act of 1919.

For Petitioner .. NA

For Respondents .. Mr.R.Arun mozhi, Standing Counsel

ORDER

The petitioner claiming itself to be Charitable Organisation, created by a Scheme decree framed in C.S.No.10 of

1949 dated 12.03.1953 passed by this Court, has filed this writ petition challenging the demand notice issued by the third respondent demanding property tax for the property owned by the Organisation with effect from second half-year 1999-2000 to first half-year 2010-11.

2.The petitioner has challenged the impugned demand contending that the respondents ought to have considered and granted exemption to the petitioner as they are carrying on charitable activities, running dispensary, school in the area etc., and without taking note of the same, levying property tax at such high rates is not tenable.

3. The provisions of the Act provide for grant of exemption for certain categories of building. However, the authority competent to grant is the respondent corporation, which has to be done by them, after conducting inspection of the premises owned by the petitioner, to ascertain as to what is the nature of activity done by them and whether they qualify for grant of exemption. Therefore, this Court is inclined to issue appropriate direction in this regard.

4. The writ petition is disposed of by directing the petitioner to file an application before the first respondent seeking exemption from levy of property tax for the building owned by the Organisation and on such application being filed, the competent authority shall cause inspection of the building in the presence of the authorised representatives of the petitioner, call for appropriate documents from the petitioner, including their Income Tax returns etc., and then pass an order on the application filed by the petitioner praying for exemption. The application shall be filed by the petitioner within a period of thirty days from the date of receipt of a copy of this order. Till orders are passed in terms of the above direction, the impugned notice shall not be enforced and shall be kept in abeyance.

No costs. Connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

at/rg
To
1. The Commissioner,
Chennai Corporation,
Revenue Department,
Rippon Building, Chennai.

2. The Revenue Officer,
Chennai Corporation,
Revenue Department,
Rippon Building, Chennai.

3. The Assistant Revenue Officer,
Chennai Corporation,
Revenue Department,
Rippon Building, Chennai.

+ 1 cc to M/s.S.Arokia Maniraj, Advocate,SR.47494

+ 1 cc to M/s.R.Arunmozhi, Advocate,SR.47848

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and M.P.No.1 of 2010

NRI(CO)
NR 27/07/2017