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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.08.2017

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.(MD)Nos.16280 & 16281 of 2016
and
W.M.P(MD)Nos.11910 & 11911 of 2016

Govel Trust running Aravind Eye Hospitals and
P.G.Institute of Ophthalmology,
1, Anna Nagar, Madurai – 625 020.
Rep. By its President,
G.Srinivasan ... Petitioner in both petitions

Vs.

1. The Government of Tamil Nadu
   Rep. By its Secretary,
   Revenue Department, Secretariat,
   Fort St.George, Chennai – 9.

2. The Principal Commissioner and
   Commissioner of Land Reform,
   Chepauk, Chennai – 5. ... Respondents 1 & 2 in bothpetitions

3. The Assistant Commissioner of Urban Land Tax,
   Tirunelveli.

4. The District Revenue Officer,
   Tirunelveli.

5. The Tahsildar,
   Tirunelveli. ... Respondents 3 to 5 in W.P(MD)No.16280/16

3. The Assistant Commissioner of Urban Land Tax,
   Madurai - 20.

4. The District Revenue Officer,
   Madurai, Madurai - 20.

5. The Tahsildar,
   Madurai North,
   Madurai - 20. ... Respondents 3 to 5 in W.P(MD)No.16281/16

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PRAYER: Writ Petitions have filed under Article 226 of the Constitution of India to issue a Writ of Mandamus forbearing the respondents from in any manner seeking to recover the urban land tax from the Petitioner Trust in respect of the properties of the Trust in

i) T.S. Nos. 589/9G 589/8 589/12, 589/9D, 589/9E, 589/9F, 589/14, 589/15, Sindhupoondurai Village, Tirunelveli, in respect of W.P(MD)No.16280/16.

ii) Survey Nos. 21/2, 35/5, 35/6, 38 part, 38/2A part, 38/3A, 38/3B part, 38/3C part, 38/4 part, 38/3 part, 3324/4, 38/2, 38/1B, 38/2A part, 38/1B2 part, 38/6B2, 39/1, 39 part, 39/2, 40 part, 44 part, 44/2B, 44/6, 45 part, T.S.No.455/1, 3324/2, 5029/2, 3321/2, in Sathamangalam Village, Madurai North, Madurai, in respect of W.P(MD)No.16281/16.

until such time as the orders are passed on the application for exemption from payment of the urban land tax under the Tamil Nadu Urban Land Tax Act 1966.

For Petitioner : Mr.P.Srinivas
(In both petitions)

For Respondents : Mr.J.Gunaseelan Muthiah,
(In both petitions) Government Advocate

ORDER

These writ petitions have been filed by the petitioner trust, seeking a writ of Mandamus, to forbear the respondents from taking any steps to recover the urban land tax.

2.The case of the petitioner is that they are a charitable trust, running the Aravind Eye Hospital and the Post Graduate Institute of Ophthalmology, which are non-profit organizations. According to the petitioner, they were eligible to be exempted for Urban Land Tax for their lands in

i) T.S. Nos. 589/9G 589/8 589/12, 589/9D, 589/9E, 589/9F, 589/14, 589/15, Sindhupoondurai Village, Tirunelveli, in respect of W.P(MD)No.16280/16.

ii) Survey Nos. 21/2, 35/5, 35/6, 38 part, 38/2A part, 38/3A, 38/3B part, 38/3C part, 38/4 part, 38/3 part, 3324/4, 38/2, 38/1B, 38/2A part, 38/1B2 part, 38/6B2, 39/1, 39 part, 39/2, 40 part, 44 part, 44/2B, 44/6, 45 part, T.S.No.455/1, 3324/2, 5029/2, 3321/2, in Sathamangalam Village, Madurai North, Madurai, in respect of W.P(MD)No.16281/16.

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2.1.Therefore, they filed an application for the same before the Government, which was dismissed on 30.05.1997. Aggrieved by the same, they filed writ petitions in W.P.Nos.12510 to 12474 of 1997 and this Court, on 26.10.2007, remitted the matter back to the first respondent for passing appropriate orders after conducting proper enquiry. Pursuant thereto, the petitioner trust submitted an application under Section 29 of the Urban Land Tax Act, for exemption from Urban Land Tax before the first respondent, which is said to be pending. While so, the fourth and fifth respondent, demanded the petitioner to pay the said tax and aggrieved by which, the petitioner is before this Court.

3.Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondents.

4.The learned counsel for the petitioner contended that pending disposal of the application filed by them for exemption, the respondents should not initiate recovery proceedings.

5.Considering the facts and circumstances of the case, to give quietus, this Court directs the first respondent to pass appropriate orders on the application filed by the petitioner, under Section 29 of the Urban Land Tax Act, seeking exemption from Urban Land Tax, after affording due opportunity of hearing to the petitioner, in accordance with law, within a period of four weeks from the date of receipt of a copy of this order. Until such time, the respondents are directed not to initiate any recovery proceedings.

6.With the above direction, these writ petitions are disposed of. No Costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(RTI)

/True Copy/

Sub Assistant Registrar

To

1. Secretary to the Government of Tamil Nadu,
   Revenue Department, Secretariat,
   Fort St.George, Chennai - 9.

2. The Principal Commissioner and
   Commissioner of Land Reform,
   Chepauk, Chennai - 5.

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   Madurai - 20.

7. The District Revenue Officer,
   Madurai, Madurai - 20.

8. The Tahsildar,
   Madurai North,
   Madurai – 20.

+1cc to M/S. P.SRINIVAS, Advocate, SR.No.70574.
+1cc to Special Government Pleader, SR.No.70972.

W.P.(MD)Nos.16280 & 16281 of 2016 and
W.M.P(MD)Nos.11910 & 11911 of 2016
03.08.2017

gk/smn
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