



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
Dated: 30.01.2017

Coram

WEB COPY

THE HON'BLE MR.JUSTICE M.S.RAMESH

**Writ Petition (MD)No.3606 of 2011
and
MP(MD)No.2 of 2011**

The Pentecostal Mission,
represented by Pastor
Justin Doss.

... Petitioner

-Vs-

The Commissioner,
Tirunelveli Municipal Corporation,
Tirunelveli District.

... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records relating to the proceedings of respondent in Na.Ka.No.A-7/1195/2010 dated 11.03.2011 and to quash the same and forbearing the respondent from demanding or collecting property tax from the petitioner's Mission.

For petitioner	: Mr.J.Ashok
For Respondent	: Mr.Aayiram K.Selvakumar Government Advocate

O R D E R

The writ petition has been filed for a writ of Certiorarified Mandamus to call for the records relating to the proceedings of the respondent in Na.Ka.No.A-7/1195/2010, dated 11.03.2011 and to quash the same and forbearing the respondent from demanding or collecting property tax from the petitioner's Mission.

2. The main ground on which the petitioner has challenged the assessment is that the petitioner's Mission is exempted from property tax under Section 123 (A) of the Coimbatore City Municipal Corporation Act, 1981.

3. The learned Government Advocate (Crl.side) on the other hand submitted that apart from the petitioner's prayer hall, there are few residential buildings which are not exempted from levy of property tax. The respondent has not disputed that the prayer hall is exempted from assessment of property tax. As such, the respondents are entitled to assess the petitioner's premises in Door No.13A, Penkasi Road, Palayapettai for the extent of the building excluding the prayer hall of the petitioner.



4. In the result, the writ petition is disposed of with a direction to the respondent to send a revised assessment by assessing the petitioner's premises in Door No.43A, Tenkasi Road, Palayapettai, by taking into account the portions excluding the prayer hall for the purpose of levy of property tax.

5. Such exercise shall be completed within a period of three months from the date of receipt of a copy of this order.

6. With the above direction, the writ petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (C)

/True copy/

Sub Assistant Registrar

To
The Commissioner,
Tirunelveli Municipal Corporation,
Tirunelveli District.

+1 CC to M/s.AAYIRAM K.SELVAKUMAR, Advocate, SR No.4989

AKV

PSM/BS/08.02.2017/2P/3C

W.P. (MD) .No.3606 of 2011
30.01.2017