IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 01.08.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.12073 of 2012
and
M.P.No.1 of 2012

Indian Institute of Engineering
Technology represented by its
Secretary and Dean,
363, Arcot Road, Kodambakkam,
Chennai- 600 024. ... Petitioner

Vs

1. Government of Tamil Nadu
   represented by its Secretary,
   Secretariat,
   Chennai-600 009.

2. Principal Secretary / Commissioner of
   Land Reforms, Chepauk,
   Chennai-600 005.

3. Assistant Commissioner,
   Urban Land Tax (T.Nagar),
   Old No.345, New No.84, Arcot Road,
   Kodambakkam, Chennai- 600 024.

4. Special Tahsildar (ULT),
   Egmore-Nungambakkam Taluk,
   Chennai. ...Respondents

PRAYER:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the proceedings of the Principal Secretary/ Commissioner of Land Reforms, Chepauk, Chennai-600 005 in Rc.7333/2003/B1, dated 22.03.2012, by the second respondent herein and to quash the same and consequently forbearing the respondents, their subordinates or anybody acting through them from in any manner levying or charging tax or in any manner initiating or proceeding with the recovery proceedings upon the petitioner institution under the provisions of the Tamil Nadu Urban Land Tax Act, 1966 as amended therein and the Rules made therein.

For Petitioners : Mr.S.Kanniah
For Respondents : Mr.A.Zakir Hussain
Government Advocate

O R D E R

The petitioner's application seeking for exemption from payment of Urban Land Tax under Section 29(h) of the Tamil Nadu Urban Land Tax Act, 1966, has been rejected by the impugned order. Among the reasons cited by the second respondent for such rejection is that the lessee is not eligible to seek for exemption since they are not the owners of the land. The other reason cited is that, the lessor cannot seek exemption on behalf of the lessee. Both the reasonings are contradictory to each other, in the sense that, the respondent seems to shutting the doors, to both the lessor and lessee from claiming any exemption. Such stand cannot be appreciated and requires reconsideration.

2.It is also seen from the impugned order that the respondents had observed that they had sought for four documents namely,

a) Copy of lease deed
b)Copy of recognition order/affiliation certificate of University.
c)Copy of certificate of registration under the Societies Registration Act.
d)Details of payment of Urban Land Tax dues, if any with copy of receipts.

3.According to them, though sufficient opportunity was given, the petitioners have not produced the copies of these documents and it is in this background that the impugned order is to be setaside.

4.The learned counsel for the petitioner submits that they are fully qualified for exemption under Section 29(h) of the Tamil Nadu Urban Land Act, 1966 and that the rejection order is not proper.

5.In my view, if the petitioner is granted liberty to submit all the documents sought for by the respondents for the purpose of claiming exemption and the respondents in turn, are directed to consider the petitioner's application afresh, the ends of justice would be secured.

6.In the light of the above observation, the impugned order dated 22.03.2012 in Rc.7333/2003/B1 passed by the second respondent, is set aside and the matter is remanded back to the file of the second respondent for fresh consideration. The petitioner is granted liberty to raise additional grounds to his earlier application and submit the documents sought for by the respondents, seeking for exemption under Section 29(h) of the Tamil Nadu Urban Land Tax Act, 1966. On receipt of such additional grounds and the documents, the respondent herein shall consider the same on its own merits and pass appropriate orders in accordance with law after giving due opportunity of personal hearing to the petitioner. Such an exercise shall be completed as expeditiously as possible, in any event, within a period of three months from the date of receipt of the petitioner's additional grounds and documents.

7.This writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

pnn
To

1. Government of Tamil Nadu
   represented by its Secretary,
   Secretariat, Chennai-600 009.

2. Principal Secretary / Commissioner of
   Land Reforms, Chepauk, Chennai-600 005.

3. Assistant Commissioner,
   Urban Land Tax (T.Nagar),
   Old No.345, New No.84, Arcot Road,
   Kodambakkam, Chennai- 600 024.

4. Special Tahsildar (ULT),
   Egmore-Nungambakkam Taluk, Chennai.

+1cc to Mr.S.Kanniah, Advocate, S.R.No.66331

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and
M.P.No.1 of 2012

MG(CO)
CS/08/08/2019