IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.07.2019

CORAM

THE HONOURABLE Mr.JUSTICE M.DHANDAPANI

W.P. 15999 of 2007
and
M.P. 2 of 2007

The Rising Sun of India Lodge,
No.107, C/o. Theosophical Society,
Adyar,
Chennai-600 020. ... Petitioner

Vs

1. Special Commissioner and
Commissioner of Land Reforms,
Commissionerate of Urban Land
Ceiling and Urban Land Tax,
Chepauk, Chennai-600 005.

2. The Assistant Commissioner,
Urban Land Tax,
Mylapore,
Chennai-600 004.

3. The Tahsildar,
Mylapore,
Chennai-600 004.

4. Principal Commissioner and
Commissioner of Land Reforms,
Commissionerate of Urban Land
Ceiling and Urban Land Tax,
Chepauk, Chennai-600 005. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent culminating in impugned order R.C.No.19952/2004 (B3) dated 20.04.2006, quash the same and direct the 4th respondent to consider the representation made to him for exemption under the Act.

For Petitioner : Mr.G.Swaminathan

For Respondents : Mr.J.Ramesh,
Addl. Government Pleader
for R1 to R4

O R D E R

This Writ Petition has been filed challenging the impugned order of the 1st respondent dated 20.04.2004 and quash the same and direct the 4th respondent to consider the representation made to him for exemption under the Act.

2. The learned counsel appearing for the petitioner would submit that the present Writ Petition relates to challenge the impugned proceedings, wherein the respondents demanded urban land tax. Against which, the present Writ Petition has been filed. The learned counsel would further submit that without going to the merits of the case, the petitioner's property can be exempted under Sec.29(k) of the Urban Land Tax Act (hereinafter called as 'Act'), in which the petitioner has already made a representation to the Government for exemption under Sec.29(k) of the Act on 23.04.2007. However, till date, the Government has not taken any decision. In view of the above, till the decision is taken by the Government, the impugned proceedings may be kept in abeyance and issue direction to the Government to pass appropriate orders on the representation made by the petitioner for exemption of payment of urban land tax.

3. Mr.J.Ramesh, learned Addl. Government Pleader appearing for the State has produced a letter dated 25.06.2019, wherein it is stated that the urban land authorities have inspected the property and found one building is situated in 3 grounds and no income was derived from that building and filed a report. The learned Addl. Government Pleader would further submit that the Government is ready to consider the exemption application pending before the 1st respondent.

4. In view of the limited request made by the learned counsel appearing for the petitioner as well as the learned Addl. Government Pleader, I am inclined to give a direction to the 1st respondent to consider the petitioner's representation dated 23.04.2007 for exemption of paying the urban land tax under Sec.19(k) of the Urban Land Tax Act. Till the disposal of the exemption application, the impugned notice shall be kept in abeyance.

5. With the above said observation, the present Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rpp

To

1. Special Commissioner and
Commissioner of Land Reforms,
Commissionerate of Urban Land
Ceiling and Urban Land Tax,
Chepauk, Chennai-600 005.

2. The Assistant Commissioner,
Urban Land Tax, Mylapore,
Chennai-600 004.

3. The Tahsildar,
Mylapore,
Chennai-600 004.

4. Principal Commissioner and
Commissioner of Land Reforms,
Commissionerate of Urban Land
Ceiling and Urban Land Tax,
Chepauk, Chennai-600 005.

+1 cc to Mr.Arun Anbumani, Advocate, S.R.No.55344

+1 cc to the Government Pleader, S.R.No.55462

W.P. 15999 of 2007
and
M.P. 2 of 2007

VBA(CO)
SSM(24/07/2019).