IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 23.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.14285 of 2004
and
W.M.P.No.16888 of 2004

Church of South India Trust Association,
No.5, Whites Road, Royapettah,
Chennai - 14.
Represented by its Secretary,
Dr.Mrs.Pauline Sathiyamoorthy ...Petitioner

Vs

1.State of Tamil Nadu,
Represented by its Secretary to Government,
Department of Revenue,
Fort St. George, Chennai - 9.

2.The Commissioner,
Land Reforms and Urban Land Tax,
Chepauk, Chennai.

3.The Assistant Commissioner,
Urban Land Tax, Kodaikanal.

4.The Special Tahsildar,
Urban Land Tax, Kodaikanal. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Mandamus, directing the First Respondent to grant exemption to the Petitioner's Properties situated in Kodaikanal as an exempted property eligible for exemption under Section 27 (1) of the Tamil Nadu Urban Land Tax Act, 1966.

For Petitioner : Mr.Adrian D.Rozario

For Respondents: Mr.A.Zakir Hussain
Government Advocate

O R D E R

The limited prayer sought for in the writ petition is for issuance of writ of mandamus, directing the respondent to grant exemption to the petitioner's property under Section 27(1) of the Tamil Nadu Urban Land Tax Act, 1966.

2.It is stated by the learned counsel for the petitioner that an application dated 14.06.2002, has been made by the petitioner's association and since the said application was not considered in time, the petitioner has filed the present writ petition.

3.The Government Advocate appearing for the respondents submitted that the application made by the petitioner is still pending before the 2nd respondent and if a direction is given, they would pass appropriate orders on the said application.

4.The issue as to whether the petitioner's association is entitled for exemption or not, requires to be determined after due consideration of any objection that could be raised by the petitioner and this Court will not be justified to step into the shoes of the 2nd respondent and pass appropriate orders. Nevertheless, if the 2nd respondent is directed to consider the application made by the petitioner, the ends of justice could be secured.

5.In the light of the above observations, the petitioner is at liberty to file a fresh application seeking for exemption under Section 27(1) of the Tamil Nadu Urban Land Tax Act, 1966, within a period of four weeks from the date of receipt of copy of this order. The 2nd respondent herein is directed to dispose of the application made by the petition after giving due opportunity of personal hearing to the petitioner and pass final orders, in accordance with law, preferably within a period of three months from the date of receipt of such an application from the petitioner. The petitioner is also at liberty to file any documents which they may rely upon, for the purpose of claiming exemption. Since a time limit has been stipulated for the disposal of the application, the respondent shall refrain from initiating coercive steps for recovering the urban land tax against the petitioner's association, till the disposal of the exemption application.

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

Sd/-
Assistant Registrar(CS-VI)

//True copy//

Sub Assistant Registrar

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To

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

2.The Commissioner,
Land Reforms and Urban Land Tax,
Chepauk, Chennai.

3.The Assistant Commissioner,
Urban Land Tax, Kodaikanal.

4.The Special Tahsildar,
Urban Land Tax, Kodaikanal.

+2cc to Mr.Adrian D.Rozario, Advocate SR.No.62851

+1cc to Government Pleader SR.No.63815

W.P.No.14285 of 2004
and
W.M.P.No.16888 of 2004

VG II(CO)
GMY(29/08/2019)