IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 02.07.2019

CORAM
THE HONOURABLE Mr.JUSTICE M.S.RAMESH

W.P. 39617 of 2004
and
W.P.M.P. 47241 of 2004

A/m. Katchaleeswarar Devasthanam,
rep. by its Executive Officer,
No.77, Armenien Street,
Chennai-600 001. ... Petitioner

Vs

1. The State of Tamil Nadu,
rep. by its Secretary, (U.L.T.)
Fort St. George,
Chennai-600 009.

2. The Principal Commissioner and
Commissioner of Land Reforms,
(U.L.T.), Chepauk,
Chennai-600 005.

3. Special Tahsildar (U.L.T.),
Fort Tondiarpet Taluk,
Chennai-600 003. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the 3rd respondent culminating in the impugned proceedings dated 24.11.2004 and quash the same.

For Petitioner : Mr.A.K.Sriram,
for A.S.Kailasam Associates

For Respondents : Mr.A.Zakir Hussain,
Government Pleader

O R D E R

This Writ Petition has been filed challenging the impugned order of the 3rd respondent dated 24.11.2004 and quash the same.

2. By placing reliance on the G.O.Ms.No.947, dated 17.09.1976, the petitioner herein, which is a religious institution, claims to have been made an application seeking for exemption from payment of urban land tax.

3. It is the submission of the learned counsel appearing for the petitioner that in view of the provisions of the Act as well as the qualification issued in the said Government Order, they are entitled for exemption. When an application seeking for exemption filed before the authorities, there is a duty cast on them to conduct a proper enquiry before considering the application seeking for exemption. In the instant case, an order seems to have been passed, since the petitioner had failed to establish before the authorities that they are entitled for an exemption and that they satisfy the pre-conditions for qualifying themselves for such exemption before the authorities. Before the Tribunal, the petitioner has not chosen to appear and hence, the appeal came to be dismissed for default. It is now represented by the learned counsel for the petitioner that though they have not appeared before the Tribunal, the fact remains that the income derived from the lands have been used for the object, for which the religious institution was constituted. Therefore, a liberal view could be taken.

4. Such a submission is opposed by the learned Government Pleader stating that the lands did not qualify for such an exemption. Therefore, the petitioner could not be granted an opportunity to putforth his plea before the 1^{st} respondent in order to satisfy that they are entitled for exemption.

5. In view of the above submissions, without going to the merits of the claim made by the petitioner, the petitioner is granted a liberty to make a fresh application seeking exemption before the 1^{st} respondent herein within thirty days from the date of receipt of the copy of this order. On receipt of such representation, if any, the 1^{st} respondent herein shall consider the same, after giving due opportunity of personal hearing to the petitioner, and pass final orders in accordance with law within a period of three months from the date of receipt of such application. Till such time, the respondents shall not take any coercive action against the petitioner.

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

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

rpp

To

1. The Secretary,
   State of Tamil Nadu, (U.L.T.)
   Fort St. George,
   Chennai-600 009.

2. The Principal Commissioner and
   Commissioner of Land Reforms,
   (U.L.T.), Chepauk,
   Chennai-600 005.

3. Special Tahsildar (U.L.T.),
   Fort Tondiarpet Taluk,
   Chennai-600 003.

+1cc to the Government Pleader, S.R.No.55984

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and
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RV(CO)

RRS(28/08/2019)