BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 15.09.2020
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.7749 of 2018 and
WMP(MD) No.7362 of 2018

The Congregation of the
Sisters of the Cross of Chavanod,
Rep by its President,
Holy Cross provincialate,
138-A, Anna Nagar,
Madurai - 625 020. ... Petitioner

Vs.

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Commissioner,
Deputy Collector,
Madurai Corporation,
Northern Zone, Madurai.

3.The Deputy Revenue Officer,
Madurai Corporation,
Northern Zone,
Madurai. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the final Demand Notice issued by the 1st respondent Commissioner of Madurai Corporation dated Nill demanding payment of Rs.2,53,608/- towards property tax for the assessment years 2008 to 2016 from the petitioner-Congregation, quash the same.

For Petitioner : Mr.Issac Mohanlal
Senior Counsel for
M/s.Issac Chambers
For Respondents : Mr.R.Murali
Standing Counsel

O R D E R

Heard the learned Senior Counsel appearing for the writ petitioner and the learned Standing Counsel for the respondent Corporation.

2. The writ petitioner is a Congregation of the Sisters of the Cross of Chavanod. It is also a Society registered under Societies Registration Act. In the petition mentioned premises, ordained Nuns are residing. The said building was assessed only as a

residential building. But by the impugned proceedings, the assessment was done as if it is used for commercial purposes. The same is put to challenge in this writ petition.

3.The petitioner has filed an affidavit, in which it has been categorically stated that the building is exclusively used for residential purpose by the Nuns belonging to the petitioner congregation. Since the building is used as a place of residential accomodation, the question of treating the same as commercial building does not arise. I am in full agreement with the contention urged by the learned senior counsel for the writ petitioner. The learned Standing counsel also states that the Corporation has not proposed to proceed with the impugned assessment and that it has collected the property tax only at the old rate. He also states that the petitioner has paid the property tax without any arrear.

4. Recording the said submission, the Writ Petition is allowed. I make it clear that the building in question so long as it is used as residential building for the ordained Nuns, will be assessed only as a residential building and not under any other category. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar (Crl.Side)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

vrn

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy,shall be the responsibility of the advocate/litigant concerned.

To:

1.The Commissioner,Madurai Corporation,Madurai.

2.The Assistant Commissioner/Deputy Collector,
Madurai Corporation,Northern Zone, Madurai.

3.The Deputy Revenue Officer,
Madurai Corporation,Northern Zone,Madurai.

+1 CC to M/s.ISAAC CHAMBERS,Advocate (SR-17162[F] dated 16/09/2020)
+1 CC to M/s.R.MURALI, Advocate (SR-17177[F] dated 16/09/2020)

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