IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.Nos.18912 of 2005 & 9724 of 2006

and W.P.M.P.Nos.10851 & 16976 of 2006

Sri Kanchi Kamakoti Peetathipathi
Jagadguru Sri Sankaracharya Swamigal
Srimadam Samasthanam,
Rep. By its Manager,
Kancheepuram. ..Petitioner in both W.Ps.

Vs.

1.Government of Tamilnadu,
rep. By its Secretary,
Department of Revenue,
Fort St.George, Chennai 9.

2.Special Commissioner and
Commissioner for Land Reforms,
Chepauk, Chennai 5.
...RR1 and R2 in WP 18912/2005
and WP 9724/2006

3.Assistant Commissioner of Urban Land Tax,
Kancheepuram.
...R3 in WP 18912/2005

3. The Assistant Commissioner of
Urban Land Tax ,
Tiruchirapalli
...R3 in WP 18912/2005

4.Special Tahsildar (ULT),
Kancheepuram.
..R4 in WP 18912/2005

4. Special Tahsildar(ULT)
Kumbakonam
...R4 in WP 9724/2006

Prayer in W.P.No.18912/2005: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent dated 24.02.2005 in GO.Ms.No.1 D No.151 Department of

Revenue Na.Ni.U.3(2) and quash the same and consequently, forbearing the respondents from assessing, demanding and collecting urban land tax for TS Nos.(1) 1153 Ward 1 Block 18 (2) 2591 Ward 4 Block 30 (3) 2526/1 and 2 Ward 4 Block 29 Kancheepuram.

Prayer in W.P.No.9724/2005: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent dated 28.06.2005 in GO.Ms.No.471 Department of Revenue Na.Ni.U.3(2) and quash the same and consequently, forbearing the respondents from assessing, demanding and collecting urban land tax for TS Nos.2297 and 2299 in Ward 7 Block 48 Kumbakonam Town.

(In both W.Ps.)

For Petitioner : Mr.K.Chandrasekaran

For Respondents : Mr.V.Nanmaran
(Government Advocate)

COMMON ORDER

The order of rejection to grant exemption from payment of Urban Land Tax issued in G.O.Ms.No.1 D No.151, Department of Revenue, dated 24.02.2005, is under challenge in W.P.No.18912 of 2005 and further relief is sought for, to forbear the respondents from assessing, demanding and collecting urban land tax for TS Nos.(i) 1153 Ward 1 Block 18 (ii) 2591 Ward 4 Block 30 (iii) 2526/1 and 2 Ward 4 Block 29 Kancheepuram. In W.P.No.9724 of 2006, the petitioner challenged the order passed by the 1st respondent in G.O.Ms.No.471, Department of Revenue, dated 28.06.2005 and further relief is sought for, to forbear the respondents from assessing, demanding and collecting urban land tax for TS Nos.2297 and 2299 in Ward 7 Block 48 Kumbakonam Town.

2.The petitioner is Sri Kanchi Kamakoti Peetathipathi Jagadguru Sri Sankaracharya Swamigal Srimadam Samasthanam and states that they owned several immovable properties across the State of Tamil Nadu and in other places. The petitioner owns and possesses urban land as defined under the Tamil Nadu Urban Land Tax Act, 1966.

3.The learned counsel appearing on behalf of the petitioner is fair enough to contend, by stating that the tax assessed is improper and not inconsonance with various other orders issued by the Government. Thus, the taxes to be paid must be arrived by following the procedures and by considering the facts and circumstances, as well as the objections raised by the petitioner in this regard.

4.With reference to the challenge made regarding grant of exemption from payment of taxes, this Court is of the considered opinion that the impugned order passed in G.O.Ms.No.1 D No.151, Department of Revenue, dated 24.02.2005, states that only if the property is directly utilized for religious purpose, then alone the exemption from payment of taxes may be granted and if any income is derived from the property, then exemption cannot be granted. The reasons stated, undoubtedly is sound and convincing. The petitioner cannot seek exemption for all the properties they own and thus, the relief as such sought for deserves no merit consideration.

5.However, the petitioner states that the manner in which the taxes assessed is improper and the Government orders as well as objections raised in this regard are to be considered. In this view of the matter, the petitioner is at liberty to submit a fresh representation, setting out all the facts and circumstances, for the purpose of assessment of taxes, by following the procedures if required, if not already made and on receipt of any such representation from the petitioner, the authority competent has to consider the same and pass orders on merits and in accordance with law, as expeditiously as possible.

6.With these observations, both these Writ Petitions stand disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

gsa

To

1.The Secretary,
Government of Tamilnadu,
Department of Revenue,
Fort St.George, Chennai 9.

2.Special Commissioner and
Commissioner for Land Reforms,
Chepauk, Chennai 5.

3.Assistant Commissioner of Urban Land Tax,
Kancheepuram.

4.Special Tahsildar (ULT),
Kancheepuram.

5. The Assistant Commissioner of Urban Land Tax,
Tiruchirapalli.

6. The Special Tahsildar (ULT)
Kumbakonam.

+1cc to Mr.K.Chandrasekaran, Advocate, S.R.No.29680

+1cc to Mr.K.Chandrasekaran, Advocate, S.R.No.29679 [05/05/2022]

+1cc to the Government Pleader, S.R.No.29404

W.P.Nos.18912 of 2005 & 9724 of 2006

EV(CO)
SB(15/07/2021)