IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.08.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P.Nos.9464, 9465 and 9466 of 2012
and
M.P.Nos.1, 1 and 1 of 2012

W.P.No.9464 of 2012

Arulmighu Varadarajaperumal Temple,
Thiruppapuliyur, Cuddalore - 607 002.
Represented by its Executive Officer. ...Petitioner

Vs.

1. The Principal Commissioner and
Commissioner of Land Reforms
Chennai - 5.

2. The District Revenue Officer,
Cuddalore.

3. The Assistant Commissioner,
Land Reforms-cum-Urban Land Tax,
Trichy-1. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, to call for the records of the first respondent in Rc.11922/2002/C1 dated 18.11.2011 and quash the same to forbear the respondents from collecting Urban Land Tax from the petitioner.

For Petitioner : Mr.K.Chandrasekaran

For Respondents : Mr.Richardson Wilson
Government Advocate

W.P.No.9465 of 2012

Arulmighu Padaleeswarar Temple,
Thiruppapuliyur, Cuddalore - 607 002.
Represented by its Executive Officer. ...Petitioner

Vs.

1. The Principal Commissioner and
   Commissioner of Land Reforms
   Chennai - 5.

2. The District Revenue Officer,
   Cuddalore.

3. The Assistant Commissioner,
   Land Reforms-cum-Urban Land Tax,
   Trichy-1. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, to call for the records of the first respondent in Rc.11920/2002/C1 dated 18.11.2011 and quash the same to forbear the respondents from collecting Urban Land Tax from the petitioner.

For Petitioner : Mr.K.Chandrasekaran
For Respondents : Mr.Richardson Wilson
Government Advocate

W.P.No.9466 of 2012

Arulmighu Irattai Pillaiyar Temple,
Pudupalayam, Cuddalore,
Represented by its Executive Officer. ...Petitioner

Vs.

1. The Principal Commissioner and
   Commissioner of Land Reforms
   Chennai - 5.

2. The District Revenue Officer,
   Cuddalore.

3. The Assistant Commissioner,
   Land Reforms-cum-Urban Land Tax,
   Trichy-1. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, to call for the records of the first respondent in Rc.11921/2002/C1 dated 18.11.2011 and quash the same to forbear the respondents from collecting Urban Land Tax from the petitioner.

For Petitioner : Mr.K.Chandrasekaran
For Respondents : Mr.Richardson Wilson
Government Advocate

COMMON ORDER

W.P.No.9464 of 2012 has been filed seeking to quash the proceedings in Rc.11922/2002/C1 dated 18.11.2011 on the file of the first respondent and to forbear the respondents from collecting Urban Land Tax from the petitioner.

2. W.P.No.9465 of 2012 has been filed seeking to quash the proceedings in Rc.11920/2002/C1 dated 18.11.2011 on the file of the first respondent and to forbear the respondents from collecting Urban Land Tax from the petitioner.

3. W.P.No.9466 of 2012 has been filed seeking to quash the proceedings in Rc.11921/2002/C1 dated 18.11.2011 on the file of the first respondent and to forbear the respondents from collecting Urban Land Tax from the petitioner.

4. The petitioner temple in W.P.No.9464 of 2012 is situated in the land comprised in Cuddalore OT in TS.No.2750 of an extent of 77.2072 grounds S.No.2751 of 10.0045 grounds, Thirupapuliyur Town in S.No.1074 of 2.1160 grounds, Survey No.107 of 3.1773 grounds, S.No.567 of 7.0100 grounds and S.No.1969 of 5.0397 grounds. The petitioner temple in W.P.No.9465 of 2012 is situated in the land comprised in Thiruppapuliyur in TS.No.1491 of extent 17.0791 grounds TS No.570 of 91.1177 grounds, TS.No.840/1 of 11.2376 grounds, TS No.136 of 2.0706 grounds, TS No.1742 of 19.1009 grounds, TS No.1752 of 31.0785 grounds, TS.No.33 of 44.0377 grounds, TS No.1008 of 33.2292 grounds, TS No.1779 of 2.1211 grounds, TS.No.28/1401 of 11.2016 grounds in Kondur, TS No.2568 of 73.0347 grounds and Cuddalore Muthu Nagar in TS No.3099 of 16.0360 grounds. The petitioner temple in W.P.No.9466 of 2012 is situated in the land comprised in Manjakuppam Hamlet in Ward No.6 Block 23 and 25 within Cuddalore Municipality in Survey Numbers covered under them in blocks are 77/2, 798/2, 809 of total extent 60 grounds and 1666 sq.ft, 68 grounds and 1320 sq.ft and 462 sq.ft respectively.

5. The third respondent levied the tax from faslis 1401 to 1406 and also for the subsequent faslis. Aggrieved by the same, the petitioner temples filed appeals and the Appellate Tribunal dismissed the appeals by an order dated 16.03.2000. Aggrieved by the same, the petitioner temples preferred a revision petitions before the first respondent. The revision petitioners were also dismissed. Already, the petitioner temples filed Writ Petitions before this Court in W.P.Nos.31661 to 31663 of 2002 and this Court, by an order dated 21.10.2010, remanded back the matter to the first respondent and the petitioners were given at liberty to produce all the materials before the first respondent and

satisfy the respondents that the temples had complied with the conditions mentioned in G.O.Ms.No.1834, (Revenue), dated 29.10.1983. The petitioner temples claimed exemption under Section 27 (1) of the Tamil Nadu Urban Land Tax Act, 1966 (hereinafter referred to as 'the Act' for short). The main contention of the petitioner temples is that they were receiving a meager rent as ground rent from the poor persons residing there, whereas the Urban Land Tax has been fixed 3 times of the ground rent and the income derived is used to maintain the temples, such as daily poojas, festivals and therefore, the exemption may be granted from paying Urban Land Tax.

6. As per the audited accounts furnished by the petitioner temple in W.P.No.9464 of 2012 for the faslis 1407, 1408 and 1409 (for the year 1997, 1998 and 1999) the net income is as follows:-

	Fasli 1407	Fasli 1408	Fasli 1409
Net income	Rs.14,76,427/-	Rs.10,75,929/-	Rs.12,53,918/-

7. As per the audited accounts furnished by the petitioner temple in W.P.No.9465 of 2012 for the faslis 1406, 1407 and 1408, the net income is as follows:-

	Fasli 1406	Fasli 1407	Fasli 1408
Net income	Rs.5,81,557/-	Rs.16,24,136/-	Rs.8,03,044/-

8. As per the audited accounts furnished by the petitioner temple in W.P.No.9466 of 2012 for the faslis 1405, 1406 and 1407, the net income is as follows:-

	Fasli 1405	Fasli 1406	Fasli 1407
Net income	Rs.35,959/-	Rs.49,234/-	Rs.52,484/-

9. Accordingly, the Urban Land Tax charged per Fasli is only Rs.20,093/-, 32,645/- and 11,671/- respectively. The first respondent initially rejected their appeals seeking exemption for the reason that the petitioner temples failed to fulfil all the conditions laid down in G.O.Ms.No.1834, Revenue Department, dated 29.10.1983. However, this Court remanded back the matter to the first respondent and the petitioners were give at liberty to produce all the materials before the first respondent and satisfy the conditions as contemplated under G.O.Ms.No.1834, (Revenue), dated 29.10.1983.

10. On a perusal of the impugned orders passed by the first respondent, it is seen that the petitioner temples were given several opportunities of hearing to produce records. However, the petitioner temples have produced only one year audited statement of accounts and failed to produce other two years statement of accounts. Admittedly, the petitioner temples are in due of the Urban Land Tax for the past several years. As per G.O.Ms.No.1834, Revenue Department, dated 29.10.1983, the Government has prescribed norms for grant of exemption under Section 27 (1) of the Act. As per the above norms, audited accounts for three years have to be scrutinized for grant of exemption. In fact, on earlier occasion, the petitioner temples were directed to submit audited accounts for three years to claim exemption under Section 27 (1) of the Act. Therefore, the first respondent has rightly dismissed the revision petitions and the petitioner temples are not entitled for any exemption as contemplated under Section 27 (1) of the Act as per the G.O.Ms.No.1834, Revenue Department, dated 29.10.1983. Hence, these Writ Petitions are devoid of merits.

11. Accordingly, these Writ Petitions are dismissed. However, the learned counsel for the petitioner temples submitted that they may be given one more opportunity to request the Government seeking exemption of Urban Land Tax for the petitioner temples, since all the temples are being public temples. Considering the said request, the petitioners temples are at liberty to approach the Government seeking exemption of Urban Land Tax. Consequently, the connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

1. The Principal Commissioner and
   Commissioner of Land Reforms
   Chennai - 5.

2. The District Revenue Officer,
   Cuddalore.

3. The Assistant Commissioner,
Land Reforms-cum-Urban Land Tax,
Trichy-1.

+3cc to Mr.Chandrasekaran, Advocate, Sr.39079,39080,39081
+1 cc to the Government Pleader, Sr.38861,38839

W.P.Nos.9464, 9465
and 9466 of 2012

PCH[co]
NSK 02/09/2021