

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2021

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.25516 & 25517 of 2016

and

W.M.P.Nos.21876 & 21877 of 2016

(Through Video Conferencing)

CSI Diocese of Madras

Rept. By The Diocesan Hon. Secretary

The Diocesan Office

226, Cathedral Road,

Post Box No.4914,

Chennai - 600 086.

... Petitioner in
both W.Ps.

Vs.

1.The Secretary

Revenue Department,

Government of Tamil Nadu,

Fort St.George,

Chennai - 600 009.

2.The Assistant Commissioner (ULT)

Kancheepuram,

Kancheepuram District.

3.The Thasildar,

Tambaram Taluk,

Kancheepuram District.

4.The Urban Land Tax Officer,

Tambaram, Kancheepuram District.

... Respondents in
both W.Ps.

Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned Demand Notice dated 30.06.2016 in ULT case No.79/1401 and ULT case No.201/1401, for the Fasali year 1401-1425, in respect of the lands in S.No.332/2 and S.No.141/1G of the Vastian Mission, Anandapuram, Selaiyur, Tambaram Taluk, Kancheepuram District on the file of the 4th respondent, which is an unit of CSI Trust Association.

For Petitioner : Fr.Xavier Arulraj, Senior Counsel
for M/s.A.Arul Mary

For Respondents: Mr.N.Inbanathan, A.G.P.

C O M M O N O R D E R

By this common order, both Writ Petitions are being disposed of.

2. The petitioner has challenged the impugned demand notices dated 30.06.2016 for the Fasali Year 1401 - 1425 in respect of lands in S.No.141/1G and S.No.332/2.

3. During the pendency of these Writ Petitions, the petitioner has also approached the respondents for exemption under Section 27(1) and Section 29(c) of the Tamil Nadu Urban Land Tax Act, 1966. It is submitted that the land in question was used only for religious purpose at the church and no income was derived from the building. The dispute pertains to the Fasali Year 1401 - 1425 which seems to indicate the dispute of urban land tax is sought to the period commencing from 1992 to 2015.

4. Considering the fact that there is a Church on the land in S.No.141/1G and S.No.332/2 to an extent of 12 Grounds 1692 sq.ft. and 31 Grounds 1830 sq.ft. and application has been filed for exemption, I am of the view that these Writ Petitions can be disposed of by directing the respondents to consider the appeal/application of the petitioner for exemption which is said to be pending before them, within a period of six weeks from the date of receipt of a copy of this order.

5. Tax collection of urban land tax shall therefore be the subject to the final outcome of the aforesaid proceeding. Pending disposal of such appeal/application for exemption under the aforesaid provisions of the Urban Land Tax Act, 1966, the collection of urban land tax shall stand suspended.

6. Accordingly, these Writ Petitions are disposed of. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-IV)

//True copy//

Sub Assistant Registrar

To

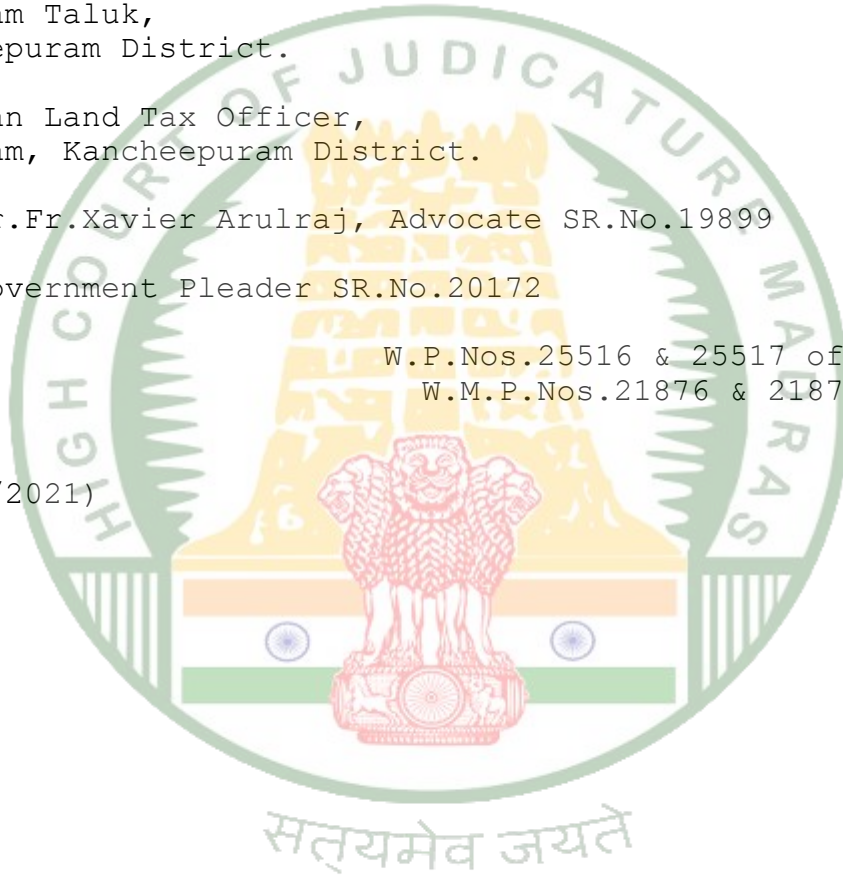
- 1.The Secretary
Revenue Department,
Government of Tamil Nadu,
Fort St.George, Chennai - 600 009.
- 2.The Assistant Commissioner (ULT)
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- 3.The Thasildar,
Tambaram Taluk,
Kancheepuram District.
- 4.The Urban Land Tax Officer,
Tambaram, Kancheepuram District.

+2cc to Mr.Fr.Xavier Arulraj, Advocate SR.No.19899

+1cc to Government Pleader SR.No.20172

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SS (CO)
GMY (01/07/2021)



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