



W.P(MD)No.19827 of 2013

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.07.2022

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THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.19827 of 2013

and

M.P(MD)No.1 of 2013

Goswami Madam,
Represented by its Manager,
R.G.Ramasubbu.

... Petitioner

Vs.

Rameswaram Municipality,
Represented by its Commissioner,
Rameswaram,
Ramanathapuram District.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the Impugned Notice vide Na.Ka.No.782/A2/2013 dated 28.11.2013 r/w demand notice dated 05.11.2013 issued by the respondent and quash the same.

For Petitioner : Mr.T.Antony Arulraj
For Respondent : Mr.M.Kannan

ORDER

The present writ petition has been filed challenging a property tax demand notice issued by the respondent Municipality on the ground that the petitioner is a non profitable religious organization.



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2. On instructions, the learned counsel for the petitioner submits that the petitioner Trust is regularly paying the property tax up to this date without prejudice their contentions that they are entitled to exemption from property tax. The said statement is recorded. The petitioner has submitted a representation on 31.03.2009 seeking exemption from payment of property tax. Since the said request was not considered, the petitioner had filed W.P(MD)No.4816 of 2010. In the said writ petition, the respondent Municipality was directed to consider the request of the petitioner Trust for exemption from payment of property tax within a period of eight weeks. Despite the said order, sofar the respondent Municipality has not passed any orders. According to the learned counsel for the petitioner, they are entitled to seek exemption under Section 83 (1) (b) and (e) of Tamil Nadu District Municipalities Act, 1920.

3. In view of the above said discussion, the following order is passed:

(i) The petitioner Trust shall continue to pay the property tax till the disposal of their representation seeking exemption.



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(ii) The petitioner shall make a fresh representation under Section 83 of the Tamil Nadu District Municipalities Act along with the copy of this order to the respondent Municipality seeking property tax exemption.

(iii) The said application shall be disposed of on merits after giving due opportunity to the writ petitioner within a period of twelve weeks (12) from the date of receipt of the said application.

4. With the above said orders, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

28.07.2022

Index : Yes / No
Internet : Yes / No
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To

The Commissioner,
Rameswaram Municipality,
Rameswaram,
Ramanathapuram District.



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R.VIJAYAKUMAR ,J.

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Order made in
W.P(MD)No.19827 of 2013

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