BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.03.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.5479 of 2022
and
W.M.P(MD).Nos.4434 and 4436 of 2022

Maduraiyil Sivakasi Nadar's Uravinmurai,
Represented by its Secretary,
K.S.N.R.Jeyaprakash ... Petitioner

Vs.

The Commissioner,
Madurai Corporation,
Madurai. ...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 from the respondent in his proceedings dated 12.03.2022, demanding an amount of Rs.10,14,035/- (Rupees Ten Lakhs Fourteen Thousand and Thirty Five Only) towards the property tax, water tax and underground drainage tax for the period 2009-2010-I to 2021-2022-II along with previous year and quash the same.

For Petitioner : Mr.N.Sathish Babu
For Respondent : Mr.S.Vinayak
Standing Counsel

ORDER

Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondent.

2. The petitioner has challenged the impugned notice merely on the ground that the petitioner has secured an order vide judgment and decree from the Additional District Munsif Court, Madurai, in O.S.No.1730 of 1987 and in O.S.No.1844 of 1987 on 31.01.1991.

3. The authority has to determine whether the petitioner is liable to pay tax or not under the Madurai City Municipal Corporation Act, 1971. Incidentally, this Court in W.P.(MD)No.14508 of 2016 etc., batch, by a common order, dated 22.11.2017, had rejected the prayer for interference, by directing the Educational Trust to approach the authorities under the Act.

4. I have also recently passed an order in W.P.No.1639 of 2020 on 14.03.2022 in **The Institute of Franciscan Missionaries of Mary Vs The Commissioner, Coimbatore City Municipal Corporation and others**, wherein, the case laws relating to charitable case law was discussed. The authorities are required to consider whether the activities of the petitioner are charitable in nature so as to exempt the petitioner from payment of tax.

5. Therefore, without expressing any opinion on the merits of the case, I dispose the writ petition by directing the petitioner to file appropriate reply to the show cause notice by producing documents to substantiate that the petitioner is indeed entitled for exemption under Section 123 (e) of the Madurai Municipal City Corporation Act, 1971. The petitioner shall file such reply within a period of thirty days from the date of receipt of copy of this order. The respondent thereafter shall pass appropriate orders on merits and in accordance with law after duly considering all the case laws, within a period of two months. In all, the entire proceedings shall be completed within a period of three months from the date of receipt of copy of this order. It is made clear that any amount paid by the petitioner shall be without prejudice to the petitioner's rights. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

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Sub Assistant Registrar(CS)

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To

The Commissioner,
Madurai Corporation,
Madurai.

+1 CC to M/s.S.VINAYAK, Advocate (SR-15527[F] dated 31/03/2022)

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