



W.P.(MD)No.2846 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.02.2023

CORAM

THE HON'BLE MR. JUSTICE P.D.AUDIKESAVALU

W.P.(MD)No.2846 of 2023

and

W.M.P. (MD) No. 2646 of 2023

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

... Petitioner

-VS-

1. The Commissioner,
Madurai Corporation, Madurai 625 001.

2. The Assistant Commissioner,
Zone - 3, (Mathiyam),
Madurai Corporation, Madurai 625001.

... Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India, seeking for a Writ of Mandamus, directing the first respondent to consider the reply and explanation given by the petitioner dated 03.05.2022 and pass appropriate orders to grant exemption to the petitioners sangam from paying property tax to the petitioner's Sangam General Hospital in pursuant to the order passed by this Hon'ble Court in W.P. (MD).No. 5479 of 2022 dated 29.03.2022 and consequently forbearing the respondents from in any way taking coercive steps to disconnect the water connection and underground drainage connection of the



W.P.(MD)No.2846 of 2023

above said general hospital situated at Door No. 37, East Perumal Mainstry Street, Madurai - 625001.

For Petitioner : Mr. N.Sathish Babu

For Respondents : Mr. S.Vinayak,
Standing Counsel

ORDER

Heard Mr. N.Sathish Babu, Learned Counsel for the Petitioner and Mr. S.Vinayak, Learned Standing Counsel, appearing for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. The Petitioner had earlier filed the Writ Petition in W.P. (MD) No. 5479 of 2022 claiming that it was a charitable hospital exempted from payment of property tax under Section 123(e) of the Madurai City Municipal Corporation Act, 1971. This Court by an order dated 29.03.2022 had passed the following self-explanatory order:-

“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



W.P.(MD)No.2846 of 2023

WEB COPY

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."

It is borne out from the record that the Petitioner had submitted a representation dated 03.05.2022, but had not produced the requisite documents during the enquiry conducted on 19.10.2022 for which the notice dated 14.10.2022 has been sent to it. As such, in the absence of any supporting evidence from the Petitioner, the Respondents could not faulted in rejecting the claim of the Petitioner. Learned Counsel for the Petitioner makes a fervent plea that the charitable activities of the Petitioner would entitle it to claim exemption from



W.P.(MD)No.2846 of 2023

payment of property tax and in order to compensate the Respondents for the delay caused, Learned Counsel for the Petitioner has today handed over the sum of Rs. 25,000/- by way of Demand Draft bearing No. 812320 dated 14.02.2023 drawn on Tamilnad Mercantile Bank, Madurai Main Branch towards costs in favour of the First Respondent as directed by this Court and Learned Standing Counsel for the Respondents has acknowledged its receipt.

3. Having regard to the aforesaid submissions made by Learned Counsel for the Petitioner, which deserves acceptance, this Court without expressing any view on the merits of the controversy involved, passes the following order:-

- (i) the case shall be restored for hearing before the Second Respondent at 11.00 a.m. on 12.07.2023 and if the Second Respondent is not in a position to take up the matter on that date, the next date to which it is adjourned shall be informed to the Petitioner in the prescribed manner;
- (ii) the Petitioner shall produce all original records and connected documents before the Second Respondent on the said hearing in respect of its claim for exemption for property tax without any further request for adjournment;



W.P.(MD)No.2846 of 2023

(iii) in the event of concerned authority not being satisfied with the compliance of the requirements even thereafter, an enquiry shall be conducted affording full opportunity of personal hearing to the Petitioner to explain its position in that regard;

(iv) the concerned authority shall pass reasoned orders dealing with each of the contentions raised on merits and in accordance with law and communicate the decision taken to the Petitioner by 30.09.2023 under written acknowledgment; and

(v) the report of compliance in that regard shall be filed before the Registrar (Judicial) of the Court.

In the result, the Writ Petition is disposed on the aforesaid terms. Consequently, the connected Miscellaneous Petition is closed. No costs.

15.02.2023

PKN

Index : Yes/No

Note: Issue order copy on 23.06.2023.



W.P.(MD)No.2846 of 2023

To

WEB COPY

1. The Commissioner,
Madurai Corporation, Madurai 625 001.
2. The Assistant Commissioner, Zone - 3, (Mathiyam),
Madurai Corporation, Madurai 625001.

Copy to

1. The Registrar (Judicial),
Madurai Bench of Madras High Court,
Madurai – 625023.
2. Maduraiyil Sivakasi Nadar's Uravinmurai
Represented by its Secretary
K.S.N.R. Jeyaprakash
S/o. K.S.N.Rajothi Rathinam
No.37, Chitrakara Street
Madurai – 625 001.



WEB COPY



W.P.(MD)No.2846 of 2023

P.D.AUDIKESAVALU,J.

PKN

W.P.(MD)No.2846 of 2023

15.02.2023