BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 21.08.2023

CORAM

THE HONOURABLE MRS.JUSTICE **S.SRIMATHY**

W.P.(MD)No.20239 of 2023

C.Mayil Vahana Rajendran ... Petitioner

vs.

1.The Taxation Appeal Committee,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District.

2.The Commissioner,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ Certiorarified of Mandamus, to call for the records of the impugned demand notice dated 25.07.2023 issued by the second respondent vide his proceedings Nil and quash the same and consequently direct the respondents to grant exemption from payment of property tax in respect of Devendira Kula

Velalar Pattanakarai Chikkanattar Aramadam, Tiruchendure situated at Door No. 309, Santhanamariyamman Kovil Street, Tiruchendure.

For Petitioner : Mr.V.Malaiyendran

ORDER

This writ petition has been filed for Certiorarified Mandamus to quash the impugned demand notice, dated 25.07.2023.

2. Heard the parties appearing for either side. With their consent, the writ petition is taken up for final disposal at the admission stage itself.

3. The contention of the petitioner is that the said property in respect of Devendira Kula Velalar Pattanakarai Chikkanattar Aramadam, Tiruchendure, which is used only to the charitable purpose. The said community devotees who would visit Tiruchendure Temple are allowed to stay in the Madam with free of cost. Moreover, the petitioner was not assessed tax for all these years. For the first time, the respondents have imposed tax on the petitioner's property. The respondents have not issued any notice and without calling for any explanation from the petitioner, the respondents have imposed tax for the first time. Therefore, it is a clear violation of principles of natural justice. Therefore, the impugned demand notice is liable to be quashed.

4. Accordingly, the impugned demand notice, dated 25.07.2023 is hereby quashed. The petitioner is directed to submit an application claiming exemption under section 87 of the Tamil Nadu Municipalities Act, 1920, within the period of two weeks, from the date of receipt of a copy of the order. The second respondent shall consider the petitioner's application, after giving sufficient opportunity to the petitioner and pass appropriate orders within the period of six weeks , thereafter. If the petitioner is coming within the purview of the Section 87 of the Tamil Nadu Municipalities Act, 1920, the exemption may be granted.

5. With these observations and directions, this Writ Petition is allowed. There shall be no order as to costs.

21.08.2023

Index : Yes / No
Internet : Yes
NCC : Yes / No
Sml/Ksa

To

1.The Taxation Appeal Committee,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District.

2.The Commissioner,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District.

S.SRIMATHY, J

Sml/Ksa

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