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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.21666 to 21668 of 2023

and

W.M.P(MD)Nos.18064, 18066 & 18067 of 2023

Arikrishnagopal

... Petitioner in
W.P(MD)No.21666 of 2023

Devendrakula Velalar Paruthikottai
Nattargal Community Welfare Association,
Represented by President Arumaidurai.

... Petitioner in
W.P(MD)No.21667 of 2023

M.Nainar

... Petitioner in
W.P(MD)No.21666 of 2023

vs.

The Commissioner,
Tiruchendur Municipality,
Tiruchendur,
Thoothukudi District.

... Respondents in both Petitions



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PRAYER in W.P(MD)No.21666 of 2023: 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 24.08.2023 issued by the respondent pertaining to the Tax Assessment No.173/004/900 432 vide his proceedings Nil and quash the same and consequently direct the respondent to grant exemption from payment of property tax in respect of Devendira Kula Velalar Korkai Kodaivala nakarai Aramadam, Tiruchendure situated at Door No.299, Santhanamariyamman Kovil Street, Tiruchendure.

PRAYER in W.P(MD)No.21667 of 2023: 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 23.08.2023 issued by the respondent pertaining to the Tax Assessment No.173/004/900 432 vide his proceedings Nil and quash the same and consequently direct the respondent to grant exemption from payment of property tax in respect of Devendira Kula Velalar Paruthikottai Nattar Aramadam, Tiruchendure situated at Door No.307/1 Santhanamariyamman Kovil Street, Tiruchendure.

PRAYER in W.P(MD)No.21668 of 2023: 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 23.08.2023 issued by the respondent pertaining to the Tax Assessment No.173/004/900 432 vide his



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proceedings Nil and quash the same and consequently direct the respondent to grant exemption from payment of property tax in respect of Devendira Kula Velalar Seevanthiyanakarai Aramadam, Tiruchendure situated at Door No.110 Santhanamariyamman Kovil Street, Tiruchendure.

In all the Writ Petitions:

For Petitioners : Mr.V.Malaiyendran

ORDER

This writ petition has been filed for Certiorarified Mandamus to quash the impugned demand notices.

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

3. The contention of the petitioners is that the said properties are 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.



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Moreover, the petitioners were not assessed tax for all these years. For the first time, the respondent has imposed tax on the petitioners' property. The respondent has not issued any notice and without calling for any explanation from the petitioner, the respondent has 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 notices are hereby quashed.

The petitioners are 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 respondent shall consider the petitioners' application, after giving sufficient opportunity to the petitioners and pass appropriate orders within the period of six weeks, thereafter. If the petitioners are coming within the purview of the Section 87 of the Tamil Nadu Municipalities Act, 1920, the exemption may be granted.



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5. With these observations and directions, these Writ Petitions are allowed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes
NCC : Yes / No
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07.09.2023

To

The Commissioner,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District.



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S.SRIMATHY, J

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W.P.(MD)Nos.21666 to
21668 of 2023

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