



W.P.(MD).No.21638 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 05.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

**W.P.(MD).No.21638 of 2023
and
W.M.P.(MD).No.18042 of 2023**

Arikrishnagopal

... Petitioner

Vs.

The Commissioner,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned demand notice dated 31.08.2023 issued by the respondent pertaining to the Tax Assessment No.173/004/900 434 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.301, Santhanamariyamman Kovil Street, Tiruchendure.

For Petitioner : Mr.V.Malaiyendran



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ORDER

This Writ Petition is filed to quash the impugned demand notice dated 31.08.2023 and consequently direct the respondent to grant exemption from payment of property tax in respect of Devendira Kula Velalar Korkai Kodaivala nakarai Aramadam, Tiruchendur situated at Door No.301, Santhanamariyamman Kovil Street, Tiruchendur.

2. The contention of the petitioner is that he is the President of Devendira Kula Velalar Korkai Kodaivala Nattar Aramadam, Tiruchendur. The said Aramadam was established by the petitioner's ancestors some decades ago. The said Aramadam is only used for charitable purpose for providing Annathanam during festival season to the people belonging to their community who visits the Temple. Moreover, the petitioner was not assessed tax for all these years. For the first time, the respondent has imposed property tax. The respondent has not issued any notice and without calling for any explanation from the petitioner, the respondent has imposed the tax. Aggrieved over the same, the petitioner is before this Court.



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3. Similar issue was considered by this Court in W.P.(MD)No.20239 of 2023 dated 21.08.2023. Following the same, this Court is of the considered opinion that the petitioner ought to be considered under Section 87 of Tamil Nadu Urban Local Bodies Act, 1998 for claiming exemption. Therefore, the impugned demand notice is hereby quashed. The petitioner is directed to submit an application under Section 87 of Tamil Nadu Urban Local Bodies Act, 1998 within a period of two (2) weeks from the date of receipt of a copy of this order. The respondents shall consider the petitioner's application and pass orders, after giving sufficient opportunity to the petitioner, within a period of six (6) weeks therefrom.

4. In view of the above, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

05.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr



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S.SRIMATHY, J.

Nsr

To

The Commissioner,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District.

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