**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 15.09.2023**

CORAM

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

**W.P.(MD)Nos.22601 to 22604 of 2023**
**and**
**W.M.P(MD)Nos.18840, 18843, 18844 & 18841 of 2023**

T.Ramakrishnan ... Petitioner in all the Writ Petitions

Vs.

The Commissioner,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District. ... Respondent in all the Writ Petitions

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ Certiorarified of Mandamus, calling for the records of the impugned demand notice dated 23.08.2023 issued by the respondent pertaining to the Tax Assessment Nos.173/004/900 137, 173/004/900 138, 173/004/900 139, 173/004/900 140, 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 Veera Nattar Aramadam, Tiruchendure situated at Door Nos.106, 106/1, 108, 108/1 Santhanamariyamman Kovil Street, Tiruchendure.

***In all the Writ Petitions:***

| | | |
|---|---|---|
| For Petitioner | : | Mr.V.Malaiyendran |
| For Respondent | : | Mr.A.K.Manikkam,<br>Additional Government Pleader |

**ORDER**

Since the issue involved in these Writ Petitions are similar in nature and with consent of both the parties, these writ petitions are taken up together and disposed of by a Common order in the admission stage itself.

***2.*** These writ petitions have been filed for Writ of Certiorarified Mandamus to quash the impugned demand notice, dated 23.08.2023.

***3.*** Heard Mr.V.Malaiyendran, the Learned counsel appearing for the Petitioner and Mr.A.K.Manikkam, the Learned Additional Government Pleader appearing for the respondent and perused the material documents available on record.

***4.*** The contention of the petitioner 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. Moreover, the petitioner was not assessed tax for all these years. For the first time, the respondent has imposed tax on the petitioner's 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 notices are liable to be quashed.

***5.*** Accordingly, the impugned demand notices, dated 23.08.2023 are 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 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.

***6.*** 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
ksa

**15.09.2023**

To

The Commissioner,
Tiruchendure Municipality,
Tiruchendure,
Thoothukudi District.

**S.SRIMATHY, J**

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W.P.(MD)No.22601 of 2023

**15.09.2023**