



W.P.No.5139 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 01.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.5139 of 2024
and W.M.P.No.5650 of 2024

C.Duraikannu,
Secretary,
Pachaiyappa's Trust,
Harrington Road,
Pachaiyappa's College Campus,
Chennai 600 030.

... Petitioner

-VS-

1.The Secretary to Government,
Revenue (ULC1(C1) Department,
Fort St. George,
Chennai 600 009.

2.Commissionerate of
Urban Land Ceiling and Urban Land Tax,
Ezhilagam, Chepauk,
Chennai 600 005.

3.Urban Land Tax Office,
Special Tahsildar (ULT),
Spurtank Road,
Chetput, Chennai 600 031.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the third respondent in A4/5071/2023, dated 14.08.2023, quash the same.

For Petitioner : Mr.M.A.Sivakumaran

For Respondents : Mr.P.Balathandayutham, Spl. GP

ORDER

The petitioner challenges a demand notice issued on 14.08.2023 demanding payment of Urban Land Tax. Learned counsel for the petitioner submits that the petitioner is entitled to an exemption under Section 29(h) of the Tamil Nadu Urban Land Tax Act, 1966. He also submits that such exemption was recognized in an earlier order of this Court.



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2. On examining the documents filed by the petitioner, I find that the Commissioner of Land Reforms concluded in proceedings dated 28.08.2021 that the petitioner trust is not entitled to exemption under Section 29(h) of the Tamil Nadu Urban Land Tax Act, 1966. Without impugning the said order, the petitioner has challenged only the consequential demand notice.

3. Therefore, W.P.No.5139 of 2024 is disposed of by leaving it open to the petitioner to file an appropriate petition challenging the proceedings dated 14.08.2023. No costs. Consequently, W.M.P.No.5650 of 2024 is closed.

01.03.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No



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To

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