



W.P.No.9751 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 15.04.2024

CORAM

THE HONOURABLE MR.JUSTICE SETHILKUMAR RAMAMOORTHY

W.P.No.9751 of 2024
and W.M.P.No.10789 of 2024

Karnataka Sangha,
Registered under The Tamil Nadu Societies Act,
Vide Registration No.36 of 1949,
Rep. by its President,
No.111, Habibullah Road,
T.Nagar, Chennai 600 017.

... Petitioner

-vs-

- 1.The Commissioner,
Greater Chennai Corporation,
Ripon Buildings,
Chennai 600 003.
- 2.The Deputy Commissioner (Va/Ma.Ni)
Greater Chennai Corporation,
Ripon Buildings,
Chennai 600 003.
- 3.The District Revenue Officer,
Land and Estate Department,
Greater Chennai Corporation,



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Chennai 600 003.

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4.The Zonal Officer,
Greater Chennai Corporation,
Zone: 9, No.1, Lake Area, 4th Cross St., Nungambakkam,
Chennai 600 034.

5.The District Revenue Officer,
Greater Chennai Corporation,
Ripon Buildings,
Chennai 600 003.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus, forbearing the respondents, their men, agents, servants etc., or anyone acting their behalf from in any manner insisting and demanding payment of property tax for the premises situate at No.111, Habibullah Road, T.Nagar, Chennai 600 017.

For Petitioner : Mr.T.S.Rajamohan

For Respondents : Mr.P.Prithivi Chopda



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ORDER

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The petitioner seeks a direction to restrain the respondents from demanding property tax in respect of the premises situated at No.111, Habibullah Road, T.Nagar, Chennai 600 017. The petitioner asserts that it is registered as a society under the Tamil Nadu Societies Act, 1949. It is further stated that the relevant premises was leased to the petitioner under lease agreement dated 01.10.1955 by the Corporation of Chennai. After stating that the petitioner has been granted exemption under the Income Tax Act, it is stated that the petitioner is also entitled to exemption from payment of property tax.

2. Learned counsel for the petitioner contends that the petitioner is entitled to exemption since it is a minority aided institution. He further submits that the petitioner submitted a representation dated 23.09.2023 seeking exemption from property tax, but that such representation was not taken into consideration.



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WEB COPY 3. Mr.P.Prithivi Chopda, learned standing counsel, accepts notice for the respondents. By referring to Section 87 of the Tamil Nadu Urban Local Bodies Act, 1988, he submits that exemption is granted subject to the condition imposed under the proviso to clause (c) of Section 87. Therefore, he contends that the relief claimed in the writ petition cannot be granted.

4. By this writ petition, the petitioner seeks to restrain the respondents from demanding property tax. Such relief cannot be granted because it is for the respondents to examine as to whether the petitioner satisfies the statutory requirements for exemption. The petitioner has, however, placed on record the representation dated 23.09.2023. By such representation, the petitioner seeks exemption and refund of property tax previously paid. Since Section 87 of the Tamil Nadu Urban Local Bodies Act, 1988 enables the grant of exemption to educational institutions, it is just and appropriate for



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the respondents to consider and dispose of the petitioner's representation on merits.

5. Accordingly, W.P.No.9751 of 2024 is disposed of by directing the fourth and fifth respondents to consider the petitioner's representation dated 23.09.2023 and dispose of the same by a reasoned order after providing a reasonable opportunity to the petitioner. Such representation shall be disposed of within *two months* from the date of receipt of a copy of this order. No costs. Consequently, W.M.P.No.10789 of 2024 is closed.

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

1.The Commissioner,
Greater Chennai Corporation,
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Chennai 600 003.

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2.The Deputy Commissioner (Va/Ma.Ni)
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SENTHILKUMAR RAMAMOORTHY,J

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