IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

WP.No.12987 of 2023
and
WMP.Nos.12781 and 12785 of 2023

Andhra Mahila Sabha
Rep. by its Additional Secretar y
T.K.Ranganathan
Having office at No.12,
Dr.Durgabai Deshmukh Road,
R.A.Puram, Chennai- 600 028. Petitioner

...Vs...

1. The State of Tamil Nadu,
   Ministry of Municipal Administration and Water
   Supply Department,
   Tamil Nadu Secretariat
   Fort St. George,
   Chennai- 600 009.

2. The Commissioner
   Greater Chennai Corporation,
   Rippon Buildings
   Park Town
   Chennai- 600 003.

3. The Assistant Executive Engineer,
   Zone 13, Greater Chennai Corporation,

Kasturba Nagar,
No.31, Thiruvengadam Street,
Baktavatchalam Nagar,
Adyar, Chennai- 600020. Respondents

Prayer:- This Writ Petition is filed, under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records in relation to Notice No 1: Property Tax General Revision-IV/22-23/1296650 dated 28.09.2022 under Assessment No.13-173-005519-000, revising the property tax from Rs.54,640/- to Rs.10,87,305/- and quash the same and direct the 2nd Respondent to conduct thorough enquiry after giving affordable opportunity to the petitioner to consider the eligibility of the petitioner under Section 101 of the Chennai City Municipal Act, 1919.

For Petitioner	:	Mr.P.Subba Reddy
For Respondents	:	Mr.Murali Government Advocate (Taxes) Mr.P.Prithvi Chopda (R2 and R3) Standing Counsel

O R D E R

This Writ Petition has been filed challenging the Notice dated 28.09.2022 under Assessment No.13-173-005519-000, revising the property tax from Rs.54,640/- to Rs.10,87,305/- and to quash the same and direct the 2nd Respondent to conduct thorough enquiry after giving affordable opportunity to the petitioner to consider the eligibility of the petitioner under Section 101 of the Chennai City Municipal Act, 1919.

2. The learned counsel appearing for the Petitioner submitted that the Petitioner is a charitable institution involved in various social service activities. He further submitted that without considering the fact that the Petitioner organization is a non-profit service organization, carrying on various charitable activities, the Respondents have exorbitantly revised the half yearly property tax from Rs.54,640/- to Rs.10,87,305/- vide the order impugned herein dated 28.09.2022, which is arbitrary, non est in law and against the principles of natural justice. He therefore prays to set aside the same.

3. On the other hand, learned Standing counsel appearing for the Respondents 2 and 3 submitted that in the present case, the petitioner was leasing out the properties for conducting functions and taking into consideration of the said aspect, the tax has been revised. He further submitted that in the event, if the petitioner feels that the impugned order is incorrect, they ought to have filed an Appeal under Section 100 of the

Tamil Nadu Urban Local Bodies Act, 1998 (in short 'the Act') or otherwise he can claim exemption under Section 87 (c) of the Act.

4. In reply, the learned counsel for the petitioner submitted that the respondent have sealed the premises of the Petitioner and therefore they are not able to carry on their administrative activities. He further submitted that a sum of Rs.7,00,000/- has already been paid by the Petitioner and the Petitioner is ready and willing to pay the balance amount and requested this Court to issue direction of the Respondents to deseal the premises of the Petitioner. Further, he would submit that the Petitioner will claim exemption under Section 87 (c) of the Act.

5. Taking note of the submissions made by the learned counsel for the Petitioner as well as the Respondents, since the petitioner has already paid a sum of Rs.7 lakhs, the Petitioner is liable to pay compensation around 52 lakhs as contended by the learned counsel for the Respondents, this Court passes the following order:

(i) The Petitioner shall pay a sum of Rs.20 lakhs within a period of two weeks from the date of receipt of a copy of this order.

(ii) On receipt of the aforesaid amount, Respondents shall deseal the premises of the Petitioner.

(iii) The Petitioner shall claim exemption under Section 87 (c) of the Act, within a period of four weeks thereafter in the manner known to law, if he so desires.

This Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

06.08.2024

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To

1. Ministry of Municipal Administration and Water
   Supply Department,
   Tamil Nadu Secretariat
   Fort St. George,
   Chennai- 600 009.

2. The Commissioner
   Greater Chennai Corporation,
   Rippon Buildings
   Park Town
   Chennai- 600 003.

3. The Assistant Executive Engineer,
   Zone 13, Greater Chennai Corporation,
   Kasturba Nagar,
   No.31, Thiruvengadam Street,
   Baktavatchalam Nagar,
   Adyar, Chennai- 600020.

KRISHNAN RAMASAMY, J.

arr

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