



WEB COPY



W.P.No.31482 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.11.2024

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.No.31482 of 2022
and W.M.P.No.30945 of 2022**

Chellammal College for Women,
Guindy, Chennai
Under the management of
The Pachaiyappa's Trust, Chennai
By its Secretary
C.Duraikannu
S/o. G.Chinnaiyan

...Petitioner

Versus

The Commissioner,
Greater Chennai Corporation,
Chennai.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to quash the impugned communication dated 11.05.2022 demanding Rs.7,47,244/- as property Tax for the years 2/2005 to 2/2022 in official communication CMC.No.13-170-12701-000 issued by the respondent for the petitioner college run in the building belonging to the Pachaiyappa's Charitable Trust and consequently, direct the respondent to pass orders exempting the petitioner college from the levy of Property Tax.



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For Petitioner : Ms.P.Veena Suresh
For Respondent : Ms.P.T.Ramadevi,
Standing Counsel

ORDER

In the present writ petition, the petitioner has challenged the Notice dated 11.05.2022 issued by the respondent-corporation.

2. By the impugned notice, the respondent-corporation has demanded the petitioner-college to pay a sum of Rs.7,47,244/- as property tax for the years 2/2005 to 2/2022.

3. The specific case of the petitioner is that their college is a Government Aided college and hence, their college is seeking exemption from payment of tax in terms of Section 101(c) of the Chennai City Municipal Corporation Act, 1919.

4. The learned counsel for the petitioner submitted that the petitioner is a Government Aided college managed by the Pachaiyappa Trust and



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therefore, the petitioner-college is entitled to exemption from payment of tax in terms of Section 101(c) of the Chennai City Municipal Corporation Act, 1919. She further submitted that after the receipt of impugned demand notice, the petitioner-college has made a representation dated 30.05.2022 to the respondent, wherein, it is stated that vide Letter dated 14.02.2020, the petitioner-college has already submitted a revision petition before the respondent-corporation, but, the same has not yet been considered.

5. In view of the above circumstances, this Court directs the respondent to keep the recovery proceedings in abeyance, pending disposal of the revision petition filed by the petitioner on 14.02.2020. The respondent shall dispose of the revision petition filed by the petitioner, within a period of six weeks from the date of receipt of a copy of this order.

6. This writ petition stands disposed of with the above directions. No costs. Consequently, connected miscellaneous petition is closed.

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Index : Yes/No



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Speaking Order (or) Non-Speaking Order

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To

The Commissioner,
Greater Chennai Corporation,
Chennai.



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C.SARAVANAN, J.

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