



W.P. No.2213 of 2021

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.2213 of 2021

and

W.M.P. Nos.2509, 2510 and 11809 of 2021

AathiNattar Trust
Represented by its President
Thiru. S.Ganesan
Having office at 5A/76, Muthu Nagar East,
Elambalur Road, Perambalur District. .. Petitioner(s)

Vs.

The Commissioner
Chidambaram Municipality,
Chidambaram, Kadalur District. .. Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of respondent by its notice in Na.Ka.No.5023/2018 A2 dated 04.10.2020 and quash the same as illegal and unconstitutional and consequential orders.

(Prayer Amended as per order dated 20.12.2024 in W.M.P.No.37523/2024 in W.P.No.2213 of 2021)



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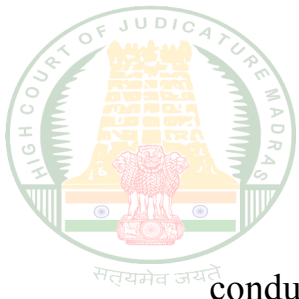
For Petitioner(s) : Mr.Sunnysheen Akkara
for Ms.V.Srimathi

For Respondents(s) : Mr.P.Srinivas
Standing Counsel

ORDER

The present writ petition is filed challenging the order dated 04.10.2020, on the premise that the petitioner has claimed exemption on the basis that the property/building in question would constitute a Choultry, would thus be covered by Section 83(1)(b) of the Tamil Nadu District Municipalities Act, 1920 and exempt from levy of property tax.

2. It is submitted by the learned counsel for petitioner that the respondent authorities have proceeded on the erroneous assumption that the petitioner was also a member of the said association and thus proceeded to issue a notice. It is the case of the petitioner that this is a Trust that was founded sometime in 1906 and the property in question has been used as Choultry and they have also been feeding people free of cost and occasionally a portion of the said property was let out for



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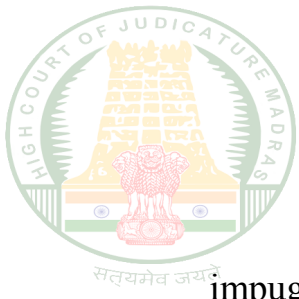
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conducting marriage and other functions. Rent realised is ploughed back for the maintenance of Choultry which as stated above was being permitted to be used by wayfarers free of cost. It is further submitted that the impugned order proceeds on the following premise viz.,

- a) That the premises in question is being used as a Kalyana Mandapam.
- b) That there is a shop which is let out on rent.
- c) That the Choultry collects rent from the people who use it.
- d) The exemption under Section 12AA of Income Tax Act has not been extended beyond 2000-2001.

2.1. The learned counsel for the petitioner would submit that none of the above grounds were disclosed to them to enable them to even respond and would thus submit that the entire proceedings stands vitiated on the ground of principles of natural justice.

3. To the contrary, the learned counsel for the respondent would submit that the petitioner was in fact a member of the association called Chidambaram Lodge Urimaiyalargal Sangam and would submit that the



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impugned order is only an inference drawn on the basis of the documents which were submitted and would reiterate that the property is being used as a Kalyana Mandapam and would submit that the submission of the learned counsel for the petitioner that the rent charges are being ploughed back for maintenance of kalyana mandapam is factually incorrect.

4. Having considered the submissions of either side, this Court is of the view that the impugned order does suffer from violation of principles of natural justice because on perusal of proceedings preceding the impugned order of assessment, I am unable to find reasons set out in the impugned order to disallow the claims of exemption has been disclosed to the petitioner earlier to enable the petitioner to respond.

5. In view thereof, the writ petition stands disposed of, directing the petitioner to treat the impugned order dated 04.10.2020 as a notice to submit their objections along with relevant documentary evidence within a period of 4 weeks and if such objections and evidence are submitted



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the respondent authority would consider the matter afresh and pass orders in accordance with law 8 weeks thereafter, after affording the petitioner a reasonable opportunity of hearing.

6. Accordingly, the writ petition stands disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

09.04.2025

Speaking (or) Non Speaking Order

Index:Yes/No

Neutral Citation: Yes/No

spp

To:

The Commissioner
Chidambaram Municipality,
Chidambaram, Kadalur District.



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MOHAMMED SHAFFIQ, J.

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