IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-12-2025

CORAM

THE HON'BLE MR. JUSTICE C. SARAVANAN

WP No. 37847 of 2025
and
WMP No. 42297 OF 2025

Ms TKKNN VYSYA CHARITIES,
Rep. by its Trustee, Mr.A.Naga Kumar,
Senior Trustee,
S/o.A.Mohana Krishnan,
No.83/36, V.R.Pillai Street,
Chennai - 600 005.

..Petitioner

Vs

1. The State of Tamil Nadu,
   Rep. by Secretary,
   Revenue and Disaster Management Department,
   Urban Land Ceiling Wing ULC-II (1) Section,
   St.George Fort,
   Chennai-600 009.

2. The Special Tahsildar
   The Urban Land Tax Officer,
   Mylapore Taluk,
   Chennai 600 028

..Respondent(s)

Prayer: Writ Petition is filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari

(A) to call for the records relating to the impugned GO (Ms) No.62 Revenue and Disaster Management Department, Urban Land Ceiling Wing, ULC-II(1) Section dated 23.02.2024 by the 1st Respondent and quash the same as not in accordance with the regulations under Section 29 of the Tamil Nadu Urban Land Tax Act, 1966

(B) to call for the records relating to the Impugned demand notice dated NIL/09/2025 signed by the 2nd respondent on 10.09.2025 under Form IV read with Rule 5 of the Tamil Nadu Urban Land Tax Act, 1966 by the 2nd respondent and quash the same as such is in violation of section 29-B (1) (b) of the Tamil Nadu Urban Land Tax Act,1966.

For Petitioner : Mr. S.P.Harikrishnan
for M/s.K.M. Vijayan Associates

For Respondents: Mr.S.J.Mohammed Sathik,
Govt. Advocate

ORDER

Mr.S.J.Mohammed Sathik, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is disposed of at the time of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the petitioner has challenged the GO (Ms) No.62 Revenue and Disaster Management Department, Urban Land Ceiling Wing, ULC-II(1) Section dated 23.02.2024 passed by the 1st Respondent and the Demand Notice dated 10.09.2025 passed by the 2nd Respondent in Form IV read with Rule 5 of the Tamil Nadu Urban Land Tax Act, 1966.

4. This is the second round of litigation before this court.

5. The petitioner had approached this Court earlier in a batch of Writ Petitions in W.P.No.13964 of 2013 etc., batch. By an order dated 25.01.2021, this court had disposed of the said batch of Writ Petition with the following observations :-

> *" 71. Therefore, the impugned G.O.Ms. demanding the tax from the petitioner are upheld. At the same time, the Form – VI of notices of demand of urban land tax impugned in W.P.Nos.13964 & 13965 of 2012 cannot be proceed as the impugned notices were issued before passing the G.O Ms. and as there is violation of principles of natural justice. At the same time, respondents are entitled to recover land tax from the date alienation of land after the issue G.O.Ms. 459 dated 20.11.2013.*
>
> *72. Liberty is however given to the petitioner to approach the Government for grant of exemption by explaining the circumstances which would warrant exemption under Section 27(1) of theTamil Nadu Urban Land Tax Act, 1966, within a period of two months from the date of receipt of a copy of this order.*
>
> *73. On such application being filed by the petitioner, the Government shall pass appropriate order, within a period of eight weeks from the date of filing of such application. There shall be a temporary suspension of recovery proceeding for a period of eight weeks from the date of receipt of this order pending disposal of the petitioner's application/ representation for fresh exemption with retrospective effect from the date of respective sale/transfer of the land by the petitioner. Needless to state, the Government shall consider the request of the petitioner for grant of exemption a fresh under Section 27 of the Urban Land Tax Act, 1966 uninfluenced by the observation contained*

herein. However, such exemption shall be granted only in accordance with law under the provisions of the Tamil Nadu Urban Land Tax Act, 1966. If the petitioner does not make out a case for grant of exemption, the respondent shall proceed to recover the amount after expiry of such period of eight weeks after conveying their reasons in writing to the petitioner.

6. Against the aforesaid order of this Court, the petitioner preferred an appeal before the Hon'ble Division Bench in W.A.Nos.969 and 970 of 2021. By an order dated 17.02.2022, the Hon'ble Division Bench disposed of the Writ Appeals with the following directions:-

5.In view of the limited relief now sought by the learned counsel for the appellant, which has not been seriously opposed on the side of the respondents, this court directs the first respondent to consider the application filed by the appellant under Section 27 of the Tamil Nadu Urban Land Tax, 1966 seeking exemption from payment of Urban Land Tax, in the light of the decisions rendered by the Division Bench of this Court as referred to above and pass appropriate orders, on merits and in accordance with law, after providing due opportunity of hearing to the appellant, within a period of twelve (12) weeks from the date of receipt of a copy of this judgment.

7. The aforesaid order dated 17.02.2022 was further subject to modification at the request of the petitioner in CMP.No.5754 of 2022 which came to be disposed of on 07.02.2022 with the following observations:-

"*7. Having regard to the above submissions and also considering the fact that the appellant Trust has already filed an application under section 29 of the Act, seeking exemption from payment of urban land tax, which is pending consideration* *before the Government, the first respondent shall also consider the application filed by the appellant Trust under section 9 of the Act, in the light of the decisions rendered by this court in Southern India Education Trust rep by its Secretary S.M.Kamaluddin Fakhri v. The Government of Tamil Nadu and another [1999 (III) CTC 711] and Gurukkal Lutheran Theological College and Research Institute v. The Commissioner, Corporation of Chennai and another [WA.No.582 of 2020 etc., batch dated 01.12.2020] and pass appropriate orders, on merits and in accordance with law, after providing due opportunity of hearing to the appellant Trust, within a period of twelve (12) weeks from the date of receipt of a copy of this order. "*

8. At this stage, after the case was heard at length, a specific question was asked as to whether the petitioner was claiming the benefit of exemption under Sections 27 or 29 of the Tamil Nadu Urban Land Tax Act, 1966.

9. Learned counsel for the Petitioner submits that the petitioner will confine the rights to claim benefit of exemption under Section 27 of the Act as earlier ordered by this court in its common order dated 25.01.2021 in the batch of Writ Petitions in WP.No.13964 of 2013 etc., batch. To that effect, a memo has also been filed by the petitioner.

10. Under these circumstances, the impugned order is quashed and the case is remitted back to the Respondent to re-examine the case of the petitioner in accordance with Section 27 of the Act as expeditiously as possible,

preferably, within a period of six months from the date of receipt of a copy of this order.

11. Needless to state that the petitioner shall be heard before passing of the final order and all further recovery proceedings are subject to final orders passed in *de novo* proceedings to be initiated pursuant to this order.

12. This Writ Petition is disposed of the with observations. No costs. Connected Miscellaneous Petition is closed.

10-12-2025

Index: Yes/No
Speaking order/Non-speaking order
Neutral Citation: Yes/No

GV

To

1. The State of Tamil Nadu,
   Rep. by Secretary, Revenue and Disaster
   Management Department, Urban Land Ceiling
   Wing ULC-II (1) Section,
   St.George Fort, Chennai-600 009.

2. The Special Tahsildar
   The Urban Land Tax Officer
   Mylapore Taluk, Chennai 600 028

C.SARAVANAN J.

gv

WP No. 37847 of 2025 &
WMP No. 42297 OF 2025

10.12.2025