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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-10-2026

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THE HONOURABLE MR.JUSTICE V. LAKSHMINARAYANAN

WP No. 43480 of 2026

CNR:{HCMA012561412026}

1. St.Antonys Home For the Aged
functioning under Sirpi society, (Regd
no. 9/2004) Represented by its
President, Sr.Joseph Selvi Singarayar,
No.8 3rd line beach , Clive battery,
Chennai 01

Petitioner(s)

Vs

1. The Commissioner
Greater Chennai Corporation, Ripon
Building, Chennai 03

2.The Deputy Commissioner (Revenue
and Finance)
Greater Chennai Corporation, Ripon
Building, Chennai 03

3.The Regional Deputy Commissioner
(North)
Greater Chennai Corporation, No.62,
Basin Bridge Road, Old Washermenpet,
Chennai 21

4.The Zonal Officer (I/C) Zone V
(Royapuram)
Greater Chennai Corporation, No.62,
Basin Bridge Road, Old Washermenpet,
Chennai 21

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5.The City Revenue Officer
Revenue Department, Greater Chennai
Corporation, Ripon Building, Chennai

Respondent(s)

PRAYER

Directing the respondents to consider and dispose of the petitioners representation dated 2.10.2026 seeking continuation of property tax exemption in respect of St. Antonys Home for the Aged, functioning under Sirpi society (Regd. No. 9/2004) in accordance with Section 87 (cc) of the Tamil Nadu Urban Local Bodies act 1998 read with Rule 267 of the Tamil Nadu Urban Local Bodies Rules 2023

For Petitioner(s): Mr.G.Anandaraj

For Respondent(s): Mr.E.C.Ramesh , standing counsel for RR1 to 5

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The petitioner is running a Home for the aged. It has been exempted by the Income Tax Department under Section 12 AA of the Income Tax Act, 1961. The grievance of the petitioner is that though such an Institution is exempted from payment of tax under Rule 267 of the Tamil Nadu Urban Local Bodies Rules, the employees of the first respondent are insisting that the petitioner should pay the property tax.

2. Bringing to the notice of the respondents that it is entitled to the benefit of Section 87 (cc) of the Tamil Nadu Urban Local Bodies Act, 1988 read with Rule 267 of the Tamil Nadu Urban Local Bodies Rules, 2023, the petitioner made a representation on 02.10.2026. As the same has not been considered, and

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since the tax collectors are calling upon the petitioner to pay the tax, the present writ petition is filed.

3. Heard, Mr. G. Anandaraj, for the petitioner and Mr. E.C. Ramesh, learned Standing Counsel for the respondents.

4. The records produced by the petitioner indicate that it is a Public Charitable Trust created for the purpose of taking care of Senior Citizens, the old and infirm. Such kind of institutions are normally benefitted with exemption under the Tamil Nadu Urban Local Bodies Act and the Rules made thereunder. This is a call which the respondents will have to take.

5. Mr. E.C. Ramesh reports that appropriate orders will be passed on the representation of the petitioner within a period of eight weeks. The statement is recorded.

6. Accordingly, this writ petition is disposed of. No costs.

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

1.The Commissioner
Greater Chennai Corporation, Ripon Building, Chennai 03

2.The Deputy Commissioner (Revenue and Finance)
Greater Chennai Corporation, Ripon Building, Chennai 03

3.The Regional Deputy Commissioner (North)
Greater Chennai Corporation, No.62, Basin Bridge Road, Old Washermenpet, Chennai 21

4.The Zonal Officer (I/C) Zone V (Royapuram)
Greater Chennai Corporation, No.62, Basin Bridge Road, Old Washermenpet, Chennai 21

5.The City Revenue Officer
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V.LAKSHMINARAYANAN J.

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