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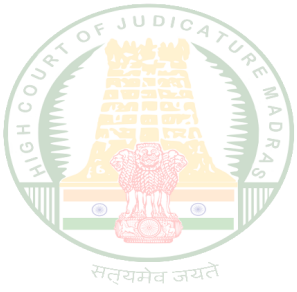


W.P.No.9494 of 2024
&
WMP No.10493 & 10494 of 2024

SENTHILKUMAR RAMAMOORTHY, J.

A demand notice dated 01.02.2023, calling upon the petitioner to pay a sum of Rs.49,05,516/- as property tax for the premises bearing Door.No.86/87, Peria Maniakara Street, Chengalpattu, is challenged in this writ petition.

2. Learned senior counsel for the petitioner referred to earlier order dated 17.09.2010 in W.P.No.1697 of 2004 and pointed out that the assessment was directed to be redone after considering the petitioner's representation for exemption from property tax under Section 83 of the Tamilnadu District Municipalities Act, 1920. Without considering and disposing of the petitioner's representation in such regard, it is submitted that the impugned demand notice was issued. Learned senior counsel also points out that the petitioner Trust undertakes only religious and charitable activities and that it is a not-for-profit organisation.

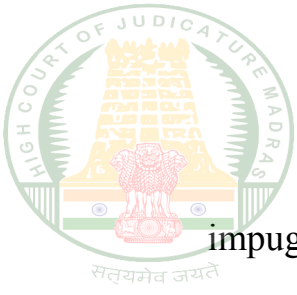


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3. Mr.P.Srinivas, learned standing counsel, accepts notice for the respondent. He points out that the petitioner is carrying on the business of running a Kalyana Mandapam at the premises. He submits that the property tax dues are Rs.49,02,066/-. He also submits that the plan sanction shows that only a community hall was permitted to be constructed and that the petitioner has undertaken construction in contravention of the plan sanction. He also submits that the approval of the District Collector is necessary for a place where religious activities are carried on. He also seeks time to file a counter.

4. The petitioner has placed on record the earlier order of this Court directing that the petitioner's representation for exemption be considered and disposed of. The petitioner has also placed on record subsequent communications dated 15.10.2012 and 22.11.2021 seeking consideration of the representation for exemption.

5. At this juncture, it appears that the representation seeking exemption was not considered in spite of the earlier order of this Court. The



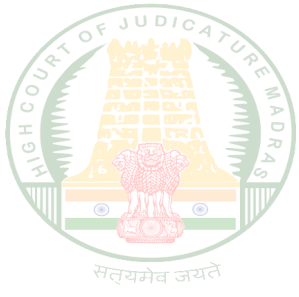
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impugned demand notice indicates liability of Rs.49,02,066/-. By taking into consideration the submissions of learned senior counsel and by also balancing revenue interest, the petitioner is directed to remit a sum of Rs.4,00,000/- on 'without prejudice' basis towards the property tax demand made under the impugned demand notice. The above payment shall be made within one week from the date of receipt of a copy of this order. Within 24 hours from the date of receipt of the said amount, the respondent shall de-seal the premises.

6. List the matter on 12.06.2024.

08.04.2023

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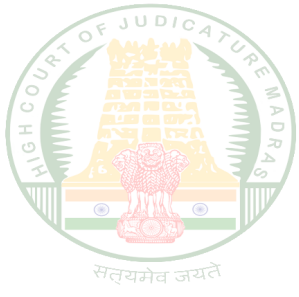
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