

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.08.2015

CORAM:

THE HONOURABLE Mr.JUSTICE.R.MAHADEVAN

W.P.No.25409 of 2015

A. Vilvanathan

[Petitioner]

Vs

1 The Commissioner
Corporation of Chennai Ripon building
Chennai-3.

2 The Chairman and Managing Director
Chennai Metropolitan Water Supply
and Sewerage Board
No.1 Pumping Station Road
Chintadripet Chennai-2.

[Respondents]

Writ petition has been filed under 226 of the Constitution of India for the issuance of writ of mandamus directing the respondents to give effect to the certificate of exemption from property tax dated 14.5.2005 applicable to the school Vivek Vidyalaya functioning at premises No.71 1st Cross Street Kumaran Nagar Chennai with effect from 1994-95.

For Petitioner : Mr.R.Chellappa

For Respondents : Mr.P.V.Selvakumar, SC (Corpn)

ORDER

Heard Mr.R.Chellappa, learned Counsel for the petitioner and Mr.P.V.Selvakumar, learned Standing Counsel, who took notice for the respondent Corporation and with their consent, the main writ petition itself is taken up for disposal.

2. This writ petition has been filed under Article 226 of the Constitution of India to direct the respondents to give effect to the certificate of exemption from property tax applicable to the school

Vivek Vidyalaya functioning at premises No.71, 1st Cross Street, Kumaran Nagar, Chennai, with effect from 1994-95.

3. The petitioner, who is a retired officer of the Southern Railway, has established a middle school viz., Vivek Vidyalaya, after obtaining due recognition from the Government under the relevant regulations of the State Government. The said school is functioning from 1973 and many physically handicapped and backward children have been benefited from studying in this school. It is the case of the petitioner that after scrutinizing the credentials of the school from the track record over the years, the Government has issued a well considered certificate on 23.03.2015 to the effect that the property tax for the building in which the school is functioning is exempted from payment of normal property tax in accordance with the provisions of Section 101(c) of the Madras City Municipal Corporation Act, with effect from 1/94-95. The petitioner has also averred in the affidavit that in the year 1973, the property tax was assessed at Rs.763/- and exemption was granted with effect from 1994-95. When that being so, the petitioner was shocked to receive an exorbitant claim from the 1st respondent for payment of alleged arrears of property tax to the tune of Rs.3,98,664/- for over 16 years, without any notice of demand earlier. The petitioner has also raised his objections by way of sending representations dated 12.03.2015, followed by another representation dated 18.05.2015, enclosing copy of the certificate issued by the Revenue authority/Corporation of Chennai that with effect from 1/94-95, property tax is exempted for the premises in question. However, by demand notice dated 17.06.2015, arrears was claimed to the tune of Rs.4,02,575/-. Hence, the petitioner has come up before this Court.

4. The learned counsel for the petitioner would submit that when the school in question has been exempted by a valid certificate with effect from 1994-95, the claim with regard to property tax or arrears of tax for any period is totally unsustainable in law.

5. The prayer of the petitioner is to give effect to the certificate of exemption from property tax. Admittedly, the petitioner has approached the authorities. The claim of the petitioner is supported by a certificate issued on 23.03.2015. Even then, the demand notice has been issued. Hence, to meet the ends of justice, without going into the merits of the case, the respondents are directed to dispose of the representations of the petitioner dated 12.03.2015 and 18.05.2015, on merits and in accordance with law, within a period of six weeks from the date of receipt of a copy of this order.

The writ petition is disposed of with the above directions. No costs.

Sd/-
Asst.Registrar (CSIV)

/true copy/

Sub Asst. Registrar

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To

- 1 The Commissioner
Corporation of Chennai Ripon building
Chennai-3.
- 2 The Chairman and Managing Director
Chennai Metropolitan Water Supply
and Sewerage Board
No.1 Pumping Station Road
Chintadripet Chennai-2.

+1 cc to Mr.R.Chellappa Advocate sr.43051
+1 cc to Mr.P.V.Selvakumar Advocate sr.43088

W.P.No.25409 of 2015

kv (co)
aa31/08/2015

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