IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.09.2017

C O R A M

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

Writ Petition No.20406 of 2004 and
WP.MP.No.24562 of 2004

G.Saraswathi ... Petitioner

Vs.

The Commissioner,
Tiruvarur Municipality,
Tiruvarur.
... Respondent

Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records of the respondent in his notice of property tax Assessment bearing No.Nil dated 10.12.2003 in respect of Assessment No.1848 relating to the building at No.37,New Street, Tiruvarur-2 and quash the notice issued thereunder.

For petitioner :Mr.R.Ravi
For Respondent :Mr.A.Elumalai
Government Advocate

ORDER

Challenging the Property Tax Assessment bearing No.Nil dated 10.12.2003 in respect of Assessment No.1848 relating to the building at No.37,New Street, Tiruvarur-2, the present Writ Petition has been filed.

2. The case of the petitioner is that she is the absolute owner of the land and premises in No.37, New Street, Tiruvarur in Town Survey No.1220, Block No.25, Ward No.2 and she got the same by virtue of a Deed of Settlement dated 7.11.1962 executed by his father she she was 16 years old. Thereafter, the old tile house was demolished and a new building was constructed in the said property in the year 2000 after obtaining necessary planning permission.

3. The further case of the petitioner is that the daughter-in-law of the petitioner is running a Nursery School in the name and style of “New Bharath Educational And Charitable Trust'' and floated a Trust under the same name by a Deed of Declaration of Trust dated 17.03.1999. The petitioner handed

over the said property for the purpose of running a Matriculation School, namely, New Bharath Matriculation School. While so, the respondent issued a Special Notice dated 25.6.2002 assessing the property to tax from the 1st half of the year 2002 and demanding payment of property tax in respect of the said building from the year 2002-2003 onwards. In response to the same, the petitioner sent a reply to the respondent dated 9.8.2002 pointing out that the building is used for running a school and therefore, it is exempted from payment of property tax. Ignoring the said reply, the respondent issued notices dated 13.02.2003 and 11.3.2003. Again, the petitioner sent a reply dated 27.03.2003 However, the respondent issued a notice of demand dated 10.07.2003 for which a reply was sent on 4.8.2003. However, the respondent issued a final notice dated 10.12.2003 threatening to take coercive steps to recover the tax without further notice. Aggrieved by the same, the petitioner has approached this Court by way of filing this Writ Petition.

4. Heard both sides. I have also gone through the materials placed on record.

5. In an identical circumstance, in W.P.No.26999/2008 etc. batch in Kaamadhenu Arts and Science College represented by its Correspondent, Kamadhenu Nagar, D.G.Pudur Post, Komarapalayam Village Panchayat, Sathyamangalam Taluk, Erode District vs. The State of Tamilnadu rep. by its Secretary to the Government, Rural Development Department, Fort St. George, Chennai-9 and others, this Court after having elaborately dealt with the matter and citing the various decisions of the Hon'ble Supreme Court, has dismissed those writ petitions by a Common Order. Following the same, the present Writ Petition is also liable to be dismissed.

6. In the result, the Writ Petition fails and the same is accordingly dismissed. No costs. Consequently, connected Miscellaneous Petition is also closed.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

The Commissioner,
Tiruvarur Municipality,
Tiruvarur.

W.P.No.20406 of 2004

SP(12/10/2017)