IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.07.2017

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.13713 of 2004

Infant Jesus Matriculation Hr. Sec. School,
Rep. by its Correspondent,
Sr.Lyza Rosario. ... Petitioner

Vs.

1. The Government of Tamil Nadu,
   Rep. by its Secretary,
   Rural Development (C2) Department,
   Fort Saint George, Chennai-9.

2. The Assistant Director of Rural
   Development (Panchayats),
   Kancheepuram.

3. The Block Development Officer
   (Village Panchayat), Kancheepuram.

4. The President & Executive Officer,
   Orikkai Village Panchayat,
   Orikkai Post, Kancheepuram District. ... Respondents

Prayer:
Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in respect of the demand notice dated nil.04.2004 in Property Tax Receipt No.604 levying property tax on the buildings of the petitioner used for educational purposes, on the file of the 4th respondent, and quash the same.

For Petitioner : FR.A.Xavier Arulraj

For Respondents : Mr.M.Digvijaypandiyan for R1 & R2
Special Government Pleader

Mr.V.R.Thangavelu for R3 & R4

O R D E R

The petitioner has filed this writ petition seeking issuance of Certiorari calling for the records in respect of the demand notice dated nil.04.2004 in Property Tax Receipt No.604 levying property tax on the buildings of the petitioner used for educational purposes, on the file of the 4th respondent, and to quash the same.

2. Heard the learned Counsel appearing for the petitioner and the Special Government Pleader appearing for the respondents 1 and 2.

3. The writ petition relates to payment of tax by the Educational Institutions to the Panchayat. This issue is covered by the decision of the learned Single Judge in Writ Petition No.26999 of 2008 in the case of Kaamadhenu Arts And Science College vs The State Of Tamilnadu on 30 July, 2010 , the relevant portions of which are extracted hereunder:

"9. WHETHER THE LAW WAS UNCONSTITUTIONAL?

> 9.1. The last argument was that by the Government Order amending the Rule (which are impugned in some other writ petitions), taxes are sought to be levied in respect of self-financing institutions since prior to that there was no levy of Property Tax cannot be accepted. As can be seen from the history of such levy of property tax set out in the earlier part of this judgment, the law was that always the Self-financing institutions are covered by the Property Tax Rules and were not exempted from payment of Property Tax. On the other hand, the Government Order which granted exemption was made under Section 242 of the Panchayat Act. Such an exemption will have to be strictly construed. The legal position before and after the present Tamil Nadu Panchayat Act was enacted was that even aided institutions which start self-financing courses will be subject to payment of property tax. Even those institutions cannot challenge the coverage under the Property Tax because there is no fundamental right to get an exemption from Property Tax is available to them."

4.wherein, this Hon'ble Court rejected the claim of the Educational Institutions, holding that the Educational

Institutions are also enjoying the benefits given by the local bodies. Accordingly, Educational Institutions has to pay the tax demanded by the Village Panchayat.

5.In view of the above legal position, the writ petition is dismissed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

msvm/pri

To

1. The Secretary,
Government of Tamil Nadu,
Rural Development (C2) Department,
Fort Street George, Chennai-9.

2. The Assistant Director of Rural
Development (Panchayats),
Kancheepuram.

3. The Block Development Officer
(Village Panchayat), Kancheepuram.

4. The President & Executive Officer,
Orikkai Village Panchayat,
Orikkai Post, Kancheepuram District.

+1cc to the Government Pleader, S.R.No.49720

W.P.No.13713 of 2004

MG(CO)
CS/02/08/17