IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2017

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.24451 of 2004
and
W.P.M.P.No.29704 of 2004

Asan Memorial Association
Rep.by its Secretary
Mr.A.K.Gopalan ...Petitioner

Vs.

The President
Jaladampet Town Panchayat,
Gowrivakkam Post,
Via. Tambaram,
Chennai 601 301. ...Respondent

Prayer: The writ petition filed under Article 226 of the Constitution of India, to issue a writ of Certiorari calling for the records of the respondent as contained in the impugned order dated 18.08.2004 and quash the same.

For Petitioner : Mr.A.R.Karunakaaran

For Respondent : No.Appearance

O R D E R

The petitioner has filed this writ petition seeking issuance of Certiorari, calling for the records of the respondent as contained in the impugned order dated 18.08.2004 and quash the same.

2.Heard.

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
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> 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 have to pay the tax demanded by the Village Panchayat.

5.In view of the same, the writ petition stands dismissed. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To.

The President
Jaladampet Town Panchayat,
Gowrivakkam Post,
Via. Tambaram,
Chennai 601 301.

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ss(14/9/2017)