HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.9228 OF 2017

ORDER:

Petitioner claims that it is an association of private schools managements. They desire to expose the cause of their members to the respondents, particularly with respect to the exemption from levy of property tax. In that context, they approached the 2nd respondent-Commissioner by making a representation dated 23.12.2015, followed with other representations. Considering their representation, by letter dated 12.07.2016, the 2nd respondent intimated the norms that are required to be satisfied before an institution can be considered for exemption from property tax in terms of Section 202 (1) (bb) of GHMC Act, 1955 (in short "the Act"). Thereafter, petitioner addressed a letter dated 17.02.2017 to the 1st respondent, with copies marked to the 2nd and 3rd respondents, seeking extension of four months time to furnish the details as communicated by the 2nd respondent vide letter dated 12.07.2016. Complaining the inaction on the letter dated 17.02.2017, petitioner seeks a writ of mandamus.

Heard the learned counsel for the petitioner and Sri Keshava Rao, learned standing counsel for the 2nd Respondent Corporation.

As can be seen from the letter dated 12.07.2016, issued by the 2nd respondent, what all the Corporation had communicated is that the methodology that is required to be followed by individual schools for seeking exemption of the property tax. The payment of property tax is governed by the provisions of the Act and the property tax is required to be paid either by the owner or by the occupier and there cannot be a combined order in favour of the association of private schools. The property tax demand would vary from school to school, depending upon the area under their occupation, nature of utilisation of the property and further the aspect whether the school is being run on charitable basis or not and the amount of fees that is being collected etc., These are all the issues which are required to be considered before exemption can be granted. It may be noted that property tax is liable to be paid by the occupier / owner and even exemption would be owner / occupier specific. In the circumstances, the request of the petitioner through their letter dated 17.02.2017 to the Corporation itself is a misconceived one. May be in their anxiety, the Corporation had addressed a letter dated 12.07.2016, instead of directing the individual schools to approach for exemption, if they are otherwise entitled by placing necessary data before the authorities. It may also be noted that there cannot be an omnibus assessment to the property tax, it would depend on zone and locality, in which the property is situated, and the annual rental value, which are the basis for fixation of the property tax.

It may be further noted that in terms of the law declared by the Full Bench of this Court, the individual educational institution is required to approach the respondent-corporation with necessary particulars seeking exemption from the property tax and satisfy the specified norms to be eligible to grant exemption.

In those circumstances, leaving it open to the respective members of the association to approach the Corporation, this Writ Petition is closed. There shall be no order as to costs.

Miscellaneous Petitions pending, if any, shall also stand closed.

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CHALLA KODANDA RAM, J

Date:17.03.2017.
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