

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.11.2018

CORAM

THE HONOURABLE MR. JUSTICE D.KRISHNAKUMAR
W.P.No.3730 of 2011

Muthayammal Polytechnic College,
Rep. by its Secretary,
Rasipuram 637 408.
Namakkal District.

...Petitioner

-Vs-

1.The State of Tamil Nadu,
Rep. by Secretary to Government,
Rural Development and Panchayat Raj Department,
Fort St. George,
Chennai 600 009.

2.The Director of Rural Development,
Government of Tamilnadu
Chennai - 600 015

3.Kakkaveri Panchayat,
Rep. by its President,
Rasipuram Taluk,
Namakkal District.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the order of the 1st respondent in G.O. Ms. No.38, Rural Development and Panchayat Raj, dated 05.03.2008 and published at page 1 of Extraordinary issue of Part III Section 1 (a) of Tamil Nadu Government Gazette No.69 dated 05.03.2008 introducing amendment to Rule 15 of Tamil Nadu Village Panchayats (Assessments and Collection of Taxes) Rules 1999 and the Demand Notice dated 24.12.2010 in Assessment No.2117 and 2116 issued by the 3rd Respondent and quash the same in so far as they relate to the Petitioner institution.

For Petitioner : Mr.N. Mathivanan
for M/s. Muthumani Doraisami

For Respondent-1-3 : Mr.A.Zakir Hussain
(Govt. Advocate)

O R D E R

The writ petition has been filed for issuance of Writ of Certiorari calling for the records relating to the order of the 1st respondent in G.O. Ms. No.38, Rural Development and Panchayat Raj, dated 05.03.2008 and published at page 1 of Extraordinary issue of Part III Section1(a) of Tamil Nadu Government Gazette No.69 dated 05.03.2008 introducing amendment to Rule 15 of Tamil Nadu Village Panchayats (Assessments and Collection of Taxes) Rules 1999 and the Demand Notice dated 24.12.2010 in Assessment No.2117 and 2116 issued by the 3rd Respondent.

2. According to the respondent, subsequent to the amendment in Rule 15 of Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules 1999, the first respondent made G.O. Ms.No.38 Rural Development and Panchayat Raj Department, dated 05.03.2008 and the same was published in Tamil Nadu Government Gazette. By virtue of amended rules, the third respondent sent two demand notices to the petitioner's institution for having levied house tax of Rs.1,68,629/- (One Lakhs Sixty Eight Thousand Six Hundred and Twenty Nine Only) for Polytechnic College and Rs.44,676/- (Rupees Forty Four Thousand Six Hundred and Seventy Six only) for Ladies Hostel since the petitioner's institution comes under this category. Aggrieved by these notices, this writ petition has been filed.

3. According to the petitioner, the present writ petition has been filed before this Court challenging the amendment to Rule 15 of Tamilnadu Village Panchayat (Assessment and Collection of Taxes) Rules 1999. However, the similar case in W.A. No.2152 of 2010 has been dismissed by Judgment dated 17.06.2011 of this Court. Obeying the aforesaid Judgment, the petitioner has paid house tax arrears for the Assessment Year 2010-2011 as per demand notices sent by the third respondent. It is further stated that since the similar case in SLP (Civil) No.20031 of 2012 is pending before the Apex Court for final disposal, the petitioner may be permitted to approach the authority concerned according to out come of the Judgment of the Apex Court.

4. In the light of the aforesaid fact, there is nothing survives to adjudicate the matter in the writ petition, since the house tax arrears paid by the petitioner, as per demand notices issued by the third respondent. At the request of the petitioner, it is open to the petitioner to approach the authority concerned, after disposal of the similar case pending before the Apex Court, according to the outcome of the order passed by the Apex Court.

4. In the result, the writ petition stands dismissed. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

lbm

To:

1.The State of Tamil Nadu,
Rep. by Secretary to Government,
Rural Development and Panchayat Raj Department,
Fort St. George,
Chennai 600 009.

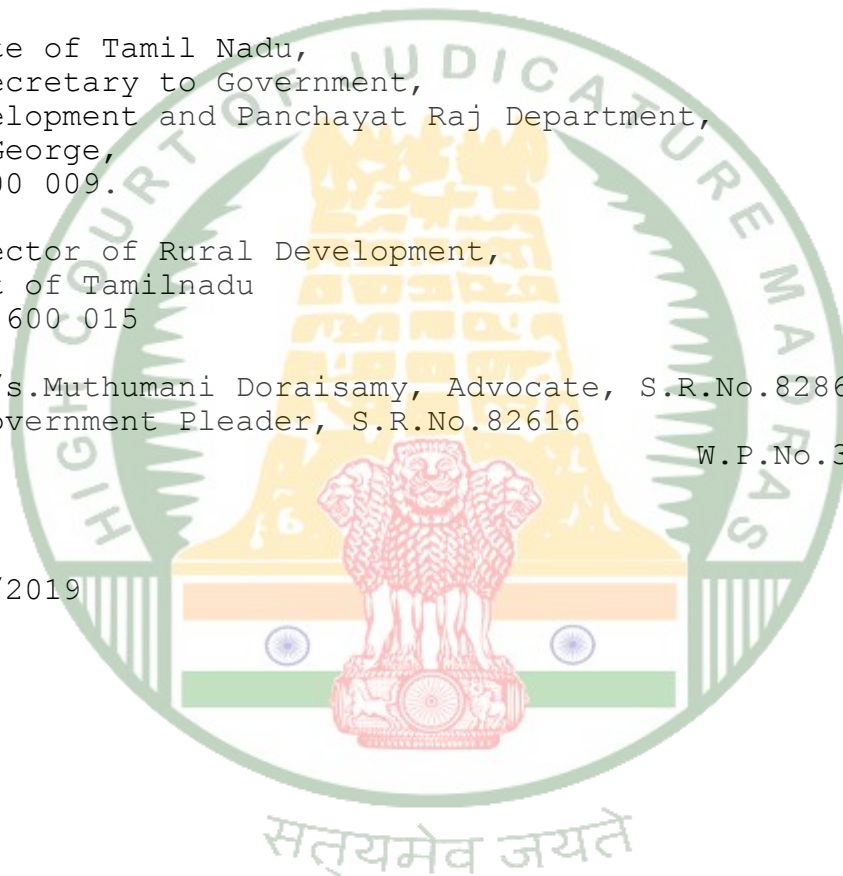
2.The Director of Rural Development,
Government of Tamilnadu
Chennai - 600 015

+1cc to M/s.Muthumani Doraisamy, Advocate, S.R.No.82866
+1cc to Government Pleader, S.R.No.82616

W.P.No.3730 of 2011

SJ(CO)

rrs 01/02/2019



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