

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 24.10.2018

CORAM

THE HONOURABLE Mr.JUSTICE K.KALYANASUNDARAM

W.P.No.6259 of 2011
and
M.P.Nos.1 and 2 of 2011

RDB College of Arts & Science
Rep., by its Secretary & Correspondent
Kuppai Medu
Saliyamangalam Post,
Papanasam 614 205
Tanjore District. ...Petitioner

Vs.

- 1.The State of Tamil Nadu
Rep., by its Principal Secretary to Government
Municipal Administrative & Water Supply Department
Fort St. George,
Chennai 600 009.
- 2.The Director of Town Panchayats,
Government of Tamil Nadu
Kuralagam, Chennai 600 018.
- 3.The Executive Officer
Papanasam Selection Grade
Town Panchayat
Papanasam, Tanjavur District. ...Respondents

Prayer:- The Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus, directing the respondents 1 and 2 to implement the G.O.Ms.No.150 dated 12.11.2007 in the matter of exemption provided to buildings used for educational purpose in accordance with law and consequently forbear the third respondent from collecting, levying demanding house tax under the demand notice bearing assessment No.4724 to 4727 dated 11.03.2010 issued by the third respondent.

For Petitioner : M/s.Shakespeare &
R.Ananda Babu
For Respondents : Mr.B.Anand
Government Advocate

ORDER

The petitioner has filed the Writ Petition seeking issuance of Writ of Mandamus, directing the respondents 1 and 2 to implement the G.O.Ms.No.150 dated 12.11.2007 in the matter of exemption provided to buildings used for educational purpose in accordance with law and consequently forbear the third respondent from collecting, levying demanding house tax under the demand notice bearing assessment No.4724 to 4727 dated 11.03.2010 issued by the third respondent.

2. On similar facts and circumstances in W.P.No.3183 of 2012, a learned Single Judge, while disposing of the Writ Petition, has issued the following directions:

"5. Since the petitioner Institution has filed the writ petition only on 03.02.2012 and challenging the demands made by the third respondent, I am of the view that the amounts paid by the petitioner Institution based on the demands made by the third respondent from 03.02.2012 to 24.01.2018 may be directed to be adjusted in the future demands to be made by the third respondent. Admittedly, the amendment to the Tamil Nadu District Municipalities Act, 1920 came into force on 25.01.2018. Therefore, I direct the third respondent to adjust the amounts, if any, paid by the petitioner Institution from 03.02.2012 to 24.01.2018 towards the future demands to be made by the third respondent."

3. This Writ Petition is also ordered on the same lines, as extracted above. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

dna

To

- 1 The Principal Secretary to Government
Municipal Administrative & Water Supply Department
Fort St. George,
Chennai 600 009.

2.The Director of Town Panchayats,
Government of Tamil Nadu
Kuralagam, Chennai 600 018.

3.The Executive Officer
Papanasam Selection Grade
Town Panchayat
Papanasam, Tanjavur District.

+1cc to Mr.K.Shakespeare, Advocate, S.R.No.73326

+1cc to the Government Pleader, S.R.No.73497

W.P.No.6259 of 2011
and
M.P.Nos.1 and 2 of 2011

VGII (CO)
GSP (27/11/2018)



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