

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.08.2018

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.5816 to 5818 of 2011 & 5923 to 5925 of 2011 &
M.P. Nos. 2 of 2011 (3 MPs) in
W.P.Nos.5816 to 5818 of 2011 &
M.P. Nos. 2 of 2011 (3 MPs) in
W.P.Nos. 5923 to 5925 of 2011

St. Neva Miller Matriculation School
Run By Indian Christian Mission Centre, Paruthikadu
Vai Thathanur Poovanur Post
Salem - 636 122
Rep. by its Correspondent
Mrs.Jayaseeli Chrishty ...Petitioner in W.P.No.5816/2011

St. Graham Memorial High School
Run By Indian Christian Mission Centre
Vai Thathanur Poovanur Post
Salem - 636 122
Rep. by its Correspondent
Mrs.Jayaseeli Chrishty ... Petitioner in W.P.No.5617/2011

St. Graham Primary and Nursery School
Run By Indian Christian Mission Centre
Vai Thathanur Poovanur Post
Salem - 636 122
Rep. by its Correspondent
Mrs.Jayaseeli Chrishty ... Petitioner in W.P.No.5618/2011

Sri Grace Lilian College of Education
Run By Indian Christian Mission Centre
Vai Thathanur Poovanur Post
Salem - 636 122
Rep. by its Correspondent
Mrs.Jayaseeli Chrishty ... Petitioner in W.P.No.5923/2011

St. Bonnie White College of Nursing
Run by Indian Christian Mission Centre
Vai Thathanur Poovanur Post
Salem - 636 122
Rep. by its Correspondent
Mrs.Jayaseeli Chrishty ... Petitioner in W.P.No.5924/2011

Sri Grace Lilian Teach Training Institutie
Run By Indian Christian Mission Centre
Vai Thathanur Poovanur Post
Salem - 636 122

Rep. by its Correspondent

Mrs.Jayaseeli Chrishty ... Petitioner in W.P.No.5925 /2011
v.

1.The State of Tamil Nadu

Rep. by its Secretary

Rural Development and Local Administration Dept.

Fort St. George

Chennai - 600 009.

2. The Director of Rural Development
and Local Administration Dept.

Panagal Building

Saidapet, Chennai - 600 015

3. The District Collector

Salem, Salem District

4. The President

Poovanur Village Panchayat

Ayyoithiyapatnam Union

Salem District

... Respondents in all WPs

W.P.No.5816/2011:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records from the 1st Respondent in G.O.Ms.No.38, Rural Development and Panchayat Raj (PR-1) Department, dated 05.03.2008 published in the Tamil Nadu Govt. Gazette Issue No.69, dated 05.03.2008 and the consequential Demand Notice issued by the 4th Respondent in Assessment No.507, dated 10/01/11 for the Assessment Year 2010-11 amounting to Rs.15,003-, quash the same and consequently forbear the respondents from demanding Property Tax from the petitioner run institutions

W.P.No.5817/2011:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records from the 1st Respondent in G.O.Ms.No.38, Rural Development and Panchayat Raj (PR-1) Department, dated 05.03.2008 published in the Tamil Nadu Govt. Gazette Issue No.69, dated 05.03.2008 and the consequential Demand Notice issued by the 4th Respondent in Assessment No.228, dated 10/01/11 for the Assessment Year 2010-11 amounting to Rs.65,359/-, quash the same and consequently forbear the respondents from demanding Property Tax from the petitioner run institutions.

W.P.No.5818/2011:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records from the 1st Respondent in G.O.Ms.No.38, Rural Development and Panchayat Raj (PR-1) Department, dated 05.03.2008 published in the Tamil Nadu Govt. Gazette Issue No.69, dated 05.03.2008 and the consequential Demand Notice issued by the 4th Respondent in Assessment No.224, dated 10/01/11 for the Assessment Year 2010-11 amounting to Rs.15,961/-, quash the same and consequently forbear the respondents from demanding Property Tax from the petitioner run institutions.

W.P.No.5923/2011:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records from the 1st Respondent in G.O.Ms.No.38, Rural Development and Panchayat Raj (PR-1) Department, dated 05.03.2008 published in the Tamil Nadu Govt. Gazette Issue No.69, dated 05.03.2008 and the consequential Demand Notice issued by the 4th Respondent in Assessment No.226, dated 10/01/11 for the Assessment Year 2010-11 amounting to Rs.19,635/-, quash the same and consequently forbear the respondents from demanding Property Tax from the petitioner run institutions.

W.P.No.5924/2011:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records from the 1st Respondent in G.O.Ms.No.38, Rural Development and Panchayat Raj (PR-1) Department, dated 05.03.2008 published in the Tamil Nadu Govt. Gazette Issue No.69, dated 05.03.2008 and the consequential Demand Notice issued by the 4th Respondent in Assessment No.227, dated 10/01/11 for the Assessment Year 2010-11 amounting to Rs.89,637/-, quash the same and consequently forbear the respondents from demanding Property Tax from the petitioner run institutions.

W.P.No.5925/2011:- Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of Writs of Certiorarified Mandamus calling for the records from the 1st Respondent in G.O.Ms.No.38, Rural Development and Panchayat Raj (PR-1) Department, dated 05.03.2008 published in the Tamil Nadu Govt. Gazette Issue No.69, dated 05.03.2008 and the consequential Demand Notice issued by the 4th Respondent in Assessment No.225, dated 10/01/11 for the Assessment Year 2010-11 amounting to Rs.53,510/-, quash the same and consequently forbear the respondents from demanding Property Tax from the petitioner run institutions.

For Petitioners : Mr.B.Rabu Manohar
For Respondents : Mr.R.P.Prathap Singh,
Govt. Advocate - for R1 to R3
Mr.Dig Vijaya Pandian - for R4

COMMON ORDER

Heard Mr.B.Rabu Manohar, learned counsel appearing for the petitioners, Mr.R.P.Prathap Singh, learned Government Advocate, appearing for the respondents 1 to 3 and Mr.Dig Vijaya Pandian, learned counsel appearing for the 4th respondent.

2. The prayer sought for in these writ petitions was considered by the First Bench in Writ Appeal Nos.2152 of 2011 Batch, dated 17.06.2017 [Maharaja College of Arts and Science, Coimbatore v. The State of Tamil Nadu, Rep. by its Secretary to Govt. Rural Development and Panchyat Raj Department, Chennai - 9 and others] and all the Writ Appeals were dismissed. Subsequently, some of the writ petitioners have filed appeals before the Hon'ble Supreme Court wherein an interim order has been granted and the appeals have been entertained subject to the petitioners' depositing with the Panchayats concerned the entire arrears of property tax up-to-date along with an additional amount of Rs.50,000/- as compensation.

3. The learned counsel for the respondents submits that as on date the following are the arrears of property tax payable by the petitioner:-

2013-14	Rs.3,04,634/-
2014-15	Rs. 3,04,634/-
2015-16	Rs. 3,04,634/-
2016-17	Rs. 3,04,634/-
2017-18	Rs. 3,04,634/-
Total	Rs.15,23,170

From the above details it is seen that the petitioner has not paid the property tax.

4.As mentioned above, the correctness of the contentions raised by the Institutions is now pending before the Hon'ble Supreme Court in appeals filed against the Judgment of the Division Bench. Therefore, if the petitioners seek for being similarly treated as that of the Institutions which have filed Special Leave Petitions before the Hon'ble Supreme Court, they would have to abide by the condition imposed by the Hon'ble Supreme Court in the interim order dated 04.05.2012.

5. Accordingly, the Writ petitioners are directed to clear the entire arrears of property tax along with Rs.50,000/- as

compensation payable to Panchayat, within eight weeks from the date of receipt of a copy of this order. If this condition is complied with, the petitioners/respondents shall await the decision of the Hon'ble Supreme Court and take appropriate action in accordance with the decision of the Hon'ble Supreme Court made in S.L.P.No.7672/2012 etc. batch. However, if the petitioners fail to comply with the above condition within the time stipulated, the writ petitions would stand dismissed, following the decision of the Hon'ble Division Bench in W.A.No.2152/2011 etc. batch, dated 17.06.2017.

With these observations, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-V)

// True Copy//

Sub Assistant Registrar

To

1. The Secretary
The State of Tamil Nadu
Rural Development and Local Administration Dept.
Fort St. George, Chennai - 600 009.
2. The Director of Rural Development
and Local Administration Dept.
Panagal Building, Saidapet, Chennai - 600 015
3. The District Collector
Salem, Salem District
4. The President
Poovanur Village Panchayat
Ayyothiyapatnam Union, Salem District

+1cc to Mr.M.Digvijaya Pandian, Advocate SR.No.52271

+2cc to Government Pleader SR.No.52893, 52894

W.P.Nos.5816 to 5818 of 2011 & 5923 to 5925 of 2011 &
M.P. Nos. 2 of 2011 (3 MPs) in
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RSY (CO)
SMI/21.08.2018