IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.02.2018

CORAM

THE HON'BLE MR. JUSTICE M.DURAISWAMY

W.P.No.3183 of 2012
and M.P.Nos.1 & 2 of 2012

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

Vs.

1.The State of Tamil Nadu
rep by its Principal Secretary to Government,
Municipal Administration &
Water Supply Department,
Fort St.George, Chennai – 600 009.

2.The Director of Town Panchayats,
Government of Tamil Nadu,
Kuralagam, Chennai – 600 108.

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

सत्यमेव जयते
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Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus directing the respondents 1 & 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 3rd respondent from collecting, levying,

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demanding house tax under the Demand Notice bearing Assessment No.4724 to 4728 dated 29.03.2011 issued by the 3rd respondent.

For Petitioner : Mr.Puran Khemka

For Respondents : Mr.R.Ravichandran (R3)
R1 & R2 - no appearance

ORDER

The petitioner has filed the above Writ Petition to issue a Writ of mandamus directing the respondents 1 & 2 to implement the Government Order in 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 3rd respondent from collecting, levying, demanding house tax under the Demand Notice bearing Assessment No.4724 to 4728 dated 29.03.2011 issued by the 3rd respondent.

2.The learned counsel appearing for the petitioner submitted that though the petitioner Institution was not liable to pay the property tax till 25.01.2018 under Section 83 (1) of the Tamil Nadu District Municipalities Act, 1920, the petitioner educational Institution had paid the property tax even during the exempted period and therefore, the amounts paid by them towards property tax upto 25.01.2018 may be adjusted in future demands to be made by the respondent.

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3.By the amendment to the Tamil Nadu District Municipalities Act, 1920 in Section 83 (1) of the Act, the Government had exempted only the Government Institutions from paying the property tax. The petitioner Institution, being a private Institution, are liable to pay the property tax.

4.Mr.R.Ravichandran, learned counsel appearing for the 3rd respondent fairly submitted that the amounts paid by the petitioner Institution from the date of filing of the Writ Petition (i.e.) 03.02.2012 till 25.01.2018 may be directed to be adjusted in the future demands to be made by the 3rd respondent.

5.Since the petitioner Institution has filed the Writ Petition only on 03.02.2012 and challenged the demands made by the 3rd respondent, I am of the view that the amounts paid by the petitioner Institution based on the demands made by the 3rd respondent from 03.02.2012 to 24.01.2018 may be directed to be adjusted in the future demands to be made by the 3rd respondent. Admittedly, the amendment to the Tamil Nadu District Municipalities Act, 1920 came into force on 25.01.2018. Therefore, I direct the 3rd 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 3rd respondent.

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6.With these observations, the Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

15.02.2018

Index : No
Internet : Yes
Speaking order
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To

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M. DURAISWAMY,J.

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