IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.18975, 18992 to 18994, 19988, 21133 & 21134 of 2018
and
WMP Nos.22377 & 22378, 22386 to 22391, 23393 & 23394, 24809 to 24812 of 2018

St.Antony's Anglo Indian High School
Rep. by its Correspondent
3(2), Ruckmani Lakshmipathy Salai,
Pudupet, Chennai-600 002.

...Petitioner
(in WP.No.18975 of 2018)

Francis Xavier Anglo Indian Higher Secondary School
Rep. by its Correspondent
209, Prakasham Salai
Muthial Pet, George Town,
Chennai-600 108.

...Petitioner
(in WP.No.18992 of 2018)

C.S.I.Bishop Corrie Anglo Indian Higher Secondary School
Rep. by its Correspondent
1 Chapel Church Street,
Muthialpet, George Town,
Chennai-600 110.

...Petitioner
(in WP.No.18993 of 2018)

St.Anne's Primary School
Rep. by its Correspondent
No.1, G.N.T.Road, Ponniyamman Medu
Madhavaram, Chennai-600 110.

...Petitioner
(in WP.No.18994 of 2018)

St.Francis Xavier Primary School
5(5) New Kamaraj Nagar 1st Street
New Kamaraj Nagar
Royapuram, Chennai-600 013.

...Petitioner
(in WP.No.19988 of 2018)

Good Samaritan Primary School
1, Dr.Ambedkar Street
Sulpunal Karai, Erukkencherry,
Chennai-600 118.

...Petitioner
(in WP.No.21133 of 2018)

Good Samaritan Primary School
1(2), T.V.K. 1st Link Road Extension
T.V.Nagar, Kodungaiyur,
Chennai-600 118.

...Petitioner
(in WP.No.21134 of 2018)

Vs.

1. The Secretary
Department of Municipal Administration and Water Supply
The Government Secretariat
Fort St. George,
Chennai-600 009.

2. The Commissioner
Chennai Municipal Corporation
Ripon Building
Chennai-600 003.

...Respondents
(in WP Nos.18975, 18992 to 18994, 19988, 21133 & 21134 of 2018)

3. The Assistant Revenue Officer
Zone-V, Revenue Department
Greater Chennai Corporation
61, Basin Bridge Road,
Old Vannarappettai, Chennai-600 021.

...Respondents
(in WP.Nos.18975, 18992, 18993, 19988 of 2018)

3. The Assistant Revenue Officer
Zone-III, Revenue Department
Greater Chennai Corporation
No.1, Thattankulam Road,
Madhavaram, Chennai-600 060.

...Respondent
(in WP.No.18994 of 2018)

3. The Assistant Revenue Officer
Zone-IV, Revenue Department
Greater Chennai Corporation
266, Thiruvottiyur High Road,
Korukkupet, Old Washermanpet,
Chennai-600 021.

...Respondent
(in WP.Nos.21133 & 21134 of 2018)

Writ petition No.18975 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned assessment order dated 22.05.2018 in Order No.N/05/061/18-19/2984 and the subsequent demand notice dated 06.2016 in Z.O.V.R.D.C.No.G1/SPL/2016 on the file of the 3rd respondent insofar as it imposes property tax in respect of the petitioner School and quash the same.

Writ petition Nos.18992 & 18993 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned assessment orders dated 25.05.2018 in Order Nos.N/05/056/18-19/2325, N/05/056/18-19/2323 on the file of the 3rd respondent insofar as it imposes property tax in respect of the aided Higher Secondary School of the petitioner and quash the same.

Writ petition No.18994 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned assessment order dated 28.06.2018 in Order Nos.N/03/033/18-19/514102 on the file of the 3rd respondent insofar as it imposes property tax in respect of the aided Primary School of the petitioner and quash the same.

Writ petition No.19988 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned assessment order dated 13.06.2018 in Order Nos.N/05/049/18-19/2141 issued by the 3rd respondent insofar as it imposes property tax in respect of the aided Primary School of the petitioner and quash the same.

Writ petition No.21133 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned assessment order dated 15.05.2018 in Order Nos.N/04/036/18-19/4501 and the subsequent warrant notice dated 18.07.2018 in No.Ma.A.4/Va.Thu.Na.Ka.No.R4/Special/2018 on the file of the 3rd respondent insofar as it imposes property tax in respect of the aided Primary School of the petitioner and quash the same.

Writ petition No.21134 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned assessment order dated 13.06.2018 in Order Nos.N/04/036/18-19/5101 and the subsequent warrant notice dated 18.07.2018 in No.Ma.A.4/Va.Thu.Na.Ka.No.R4/Special/2018 on the file of the 3rd respondent insofar as it imposes property tax in respect of the aided Primary School of the petitioner and quash the same.

For Petitioner : Dr.Xavier Arul Raj,
Senior Counsel for
M/s.Father Xavier Associates
(in WP.Nos. 18975, 18992 to 18994, 19988, 21133 & 21134 of 2018)

For Respondents: Mr.N.Inbanathan
Additional Government Pleader
for R1
Mrs.Narmadha Sampath
Additional Advocate General
assisted by
Mr.T.C.Gopalakrishnan
standing counsel, for R2 & R3
(in WP.Nos. 18975, 18992 to 18994, 19988, 21133 & 21134 of 2018)

COMMON ORDER

All these writ petitions are filed challenging the orders of assessment levying property tax on the respective petitioner-Educational Institution.

2. The learned Senior Counsel appearing for the petitioners-Institution in all these writ petitions contended that the petitioners-Institution are the aided Institutions and they are entitled to get the benefit of exemption from payment of property tax, as has been extended to other similarly situated aided Institutions. Therefore, he contended that the impugned orders of assessment cannot be sustained.

3. On the other hand, it is the contention of the learned Additional Advocate General that the petitioners are not entitled to make such claim before this Court, without approaching the concerned Assessing Officer and placing relevant materials in support of their claim, so as to enable the said authority to take appropriate decision. The learned Additional Advocate General, however, admitted to the position that if the petitioners are aided Institutions and if they can substantiate such status before the authority, exemption granted to similarly situated Institutions is also be extended to the petitioners-Institution. Therefore, she contended that it is for the petitioners to satisfy the authority concerned with material documents and without doing so, the petitioners are not entitled to canvass the correctness or otherwise of the impugned orders of assessment.

4. Heard both sides.

5. It is seen that the assessment orders were passed against these petitioners-Institution, levying property tax. Whether the petitioners-Institution are entitled to get exemption from payment of the property tax, based on their claim regarding their status, is purely a factual aspect of the matter, which has to be considered and decided by the Assessing Officer, based on the material documents to be placed by the respective petitioner-Institution in support of such claim. As it is seen that the petitioners-Institution have not placed such materials before the authorities, this Court is of the view that it is for the petitioners-Institution to approach the Assessing Authority and file the applications along with necessary documents in support of their claim for exemption from payment of the property tax. Needless to say that if such applications are filed with supportive documents, the concerned Assessing Officer will consider the same and pass appropriate orders on merits and in accordance with law.

6. Therefore, without expressing any view on the merits of the matter, all these writ petitions are disposed of, by granting liberty to the petitioner to agitate the matter before the concerned Assessing Officer and make appropriate applications with supportive documents seeking exemption from payment of property tax within a period of seven days from the date of receipt of a copy of this order. On receipt of such applications along with supportive documents, concerned Assessing Officer shall re-consider the issue and pass appropriate orders on merits and in accordance with law, within a period of two weeks thereafter. Till such time, the impugned orders of assessment shall be kept in abeyance. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

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Department of Municipal Administration and Water Supply
The Government Secretariat
Fort St. George,
Chennai-600 009.

2. The Commissioner
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3. The Assistant Revenue Officer
Zone-IV, Revenue Department
Greater Chennai Corporation
266, Thiruvottiyur High Road,
Korukkupet, Old Washermanpet,
Chennai-600 021.

+1cc to the Government Pleader Sr.65527, 65528, 65529
+8cc to M/S.Father Xavier Associates, Advocate Sr.64815
+2cc to Mr.T.C.Gopalakrishnan, Advocate Sr.65069, 65070

W.P.Nos. 18975, 18992 to 18994,
19988, 21133 & 21134 of 2018

kan[co]
srg 04/10/2018