

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2018

CORAM

THE HONOURABLE MR. JUSTICE K.KALYANASUNDARAM

W.P.No.33050 of 2016
and
W.M.P.No.28545 of 2016

Sarada Vidyalaya Matriculation
Higher Secondary School,
Rep.by its Secretary,
S.Palanichamy, Pandian Nagar,
Tirupur - 641 602,
Tirupur District.Petitioner

Vs.

1.The Commissioner,
Tirupur Municipal Corporation,
Tirupur - 2.

2.The Assistant Executive Engineer-cum-
Assistant Commissioner in-charge,
Tirupur Municipal Corporation,
Tirupur.Respondents

PRAYER: Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the 2nd respondent vide Na.Ka.No.E1/2703/2015/M2 dated 18.7.2016 and quash the same for directing the petitioner school to pay property tax and consequently direct the respondents 1 and 2 herein to process the petitioner's application for grant of building permission for the petitioner school viz., Sarada Vidyalaya Matriculation Higher Secondary School, Pandian Nagar, Tirupur, in the light of the building permission to grant by the Town and Country Planning Department, Tirpur vide Na.Ka.No.982/2010/Thiru.Thuku/dated 12.11.2015.

For Petitioner : Mr.M.Venkadeshan
For Respondents : Mr.S.Silambanan,
Senior Counsel for
Mrs.P.Shanthi, Standing counsel

O R D E R

The petitioner has come forward with the present writ petition to quash the impugned order passed by the second respondent vide Na.Ka.No.E1/2703/2015/M2 dated 18.7.2016.

2. Heard Mr.M.Venkadeshan, learned counsel for the petitioner and Mr.S.Silambanan, learned Senior Counsel appearing for the respondents.

3. The Madurai Bench of this Court has dealt with the similar issue in W.P(MD).No.12240 of 2016 etc., batch and the said batch of writ petitions were disposed of on 21.11.2017 and the operative portion of the said order is extracted here under :

"30. Considering all the facts and circumstances of the case and also taking into account the clear provisions with regard to exemptions from property tax, this Court holds that the petitioners - schools are entitled to claim such exemption only in the event of they being approved by the respective Corporation Council.

31. For the foregoing reasons, all the writ petitions are disposed of, with the following directions:

(i) The petitioners - schools are at liberty to approach the respective respondent - Corporation within a period of two weeks from the date of receipt of a copy of this order, seeking approval of the Corporation Council that the petitioners - schools would come within the purview of claiming exemption under Madurai City Municipal Corporation Act, 1971/Coimbatore City Municipal Corporation Act, 1981, as the case may be;

(ii) On such filing of the applications seeking approval in that regard, the respective respondent - Corporation shall consider the same on merits and in accordance with law and place them before the Corporation Council for its consideration as

per the provisions of the Madurai City Municipal Corporation Act, 1971/Coimbatore City Municipal Corporation Act, 1981, as the case may be;

(iii) The petitioners - schools are also at liberty to produce documentary evidence in support of their claims before the respondent - Corporation claiming exemption of property tax;

(iv) Such exercise be completed by the respective respondent - Corporation after affording due opportunity of hearing to all the petitioners, within a period of six weeks thereafter.

(v) In the event of the Corporation Council approving the respective petitioners - schools as per the above provisions, the petitioners - schools are entitled to claim exemption from payment of property tax. Otherwise, it is for the respective respondent - Corporation to take appropriate action to see that the property tax as demanded by them are collected from the petitioners - schools without any further delay.

4. By following the above decision of this Court, the present writ petition is disposed of in same terms. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

-Sd/-

Assistant Registrar

// True Copy // सत्यमेव जयते

Sub Assistant Registrar

WEB COPY

To

1.The Commissioner,
Tirupur Municipal Corporation,
Tirupur - 2.

2.The Assistant Executive Engineer-cum-
Assistant Commissioner in-charge,
Tirupur Municipal Corporation,
Tirupur.

- 1 cc to Mr.M.Venkadeshnan, Advocate Sr.No.22776
- 1 cc to Mrs.P.Shanthi, Advocate Sr.No.23315

W.P.No.33050 of 2016
and

W.M.P.No.28545 of 2016

NRL (CO)
RRI 16/04/2018



WEB COPY