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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.06.2018

CORAM

THE HON'BLE MR.JUSTICE M.GOVINDARAJ

W.P.(MD) No.13688 of 2018
and
W.M.P.(MD)No.12423 of 2018

Sri Muruganantham Memorial Education Trust,
Represented through its Chairman,
Mr.Boopathy,
Ward No.4, Anaiyur Main Road,
Madurai. ... Petitioner

-Vs-

1. The Commissioner,
   Madurai Municipal Corporation,
   Madurai.

2. The Assistant Commissioner / Deputy Collector,
   Madurai Municipal Corporation,
   Madurai. ...Respondents

Prayer: Writ Petition - filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned Notice Ma.Va.No.3/007848/18 issued by the 1st respondent dated 28.05.2018 demanding the property tax from the petitioner's school and quash the same.

For Petitioner : Mr.M.Subash Babu

For Respondents : Mr.R.Murali
Standing Counsel for Corporation

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O R D E R

Challenge in this writ petition is the property tax demand notice issued to the petitioner Educational Institution.

2. According to the respondent Corporation, the exemption granted to the Educational Institution in general in TamilNadu Municipal Corporation Act, 1971 was amended and withdrawn in respect of Private Educational Institutions. Thus, the petitioner, being a Private Educational Institution, is liable to pay the

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property tax with effect from 01.10.2017. Hence, a demand was made by the respondent by way of the impugned order.

3. The learned counsel appearing for the petitioner would contend that in similar circumstances, a Division Bench of this Court had granted an order of status quo in respect of demand with retrospective effect.

4. Controverting the above said statement, the learned counsel appearing for the Corporation would submit that the respondent demands the tax only from 01.10.2017 and not demanded the tax retrospectively.

5. I have considered the rival submissions.

5. A perusal of the demand notice, it is seen that it is subjected to final decision of the matters pending before this Court and the petitioner was directed to file his objection, within a period of seven days from the date of receipt of the demand notice. Now, that the learned counsel appearing for the petitioner also undertakes to file the objections, within a period of one week from the date of receipt of this order. On such receipt of objection, the respondent Corporation shall pass orders within a period of two weeks thereafter. Till such time, no coercive action shall be taken by the respondents.

6. With the above directions, this Writ Petition is disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(AS)

/True Copy/

Sub Assistant Registrar

+ 1 cc TO Mr.M.Subash Babu , Advocate in SR No. 70219
+ 1 cc TO Mr.R.Murali , Advocate in SR No. 70148

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AE/SV/SAR4/20.07.2018/2P/3C

Order made in
W.P.(MD) No.13688 of 2018
27.06.2018

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