

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.10.2019

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.17972 of 2012
and
M.P.Nos.1 and 2 of 2012

Teachers Training School,
Venkateswara Educational Institution,
Represented by its Correspondent,
Dasampalayam,
Erode District. Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. by its Secretary to Govt.
Rural Development and Panchayat Raj Dept.
Fort St. George, Secretariat,
Chennai 600009.

2.The Director of Rural Development and
Panchayat Raj,
Panagal Building,
Saidapet, Chennai 600 015.

3.The President,
Ganapathypalayam Panchayat,
Erode Taluk and District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of Writ of Certiorari, calling for the records relating to the order in G.O.Ms.No.38 Rural Development and Panchayat Raj dated 5.3.2008 and published at Page No.1 of Extra Ordinary Issue of Part III, Sec. 1(a) of the Tamil Nadu Govt. Gazette No.69 dated 5.3.2008 introducing amendment to Rule 15(c) of the Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules 1999 in so far as it relates to the Petitioner Institution and the demand notice bearing assessment number 1651 issued by the 3rd Respondent herein dated 13.6.2012 and quash the same.

For Petitioner : Mr.V.G.Suresh Kumar

For Respondents : Mr.Prathap Singh (for R1 & R2)
Government Advocate

Mr.R.Ravichandran (for R3)
Additional Government Pleader

ORDER

Heard Mr.V.G.Suresh Kumar, learned counsel appearing for the petitioner, Mr.Prathap Singh, learned Government Advocate appearing for the respondents 1 and 2 and Mr.R.Ravichandran, learned Additional Government Pleader appearing for the 3rd respondent.

2.This writ petition is liable to be dismissed in the light of the decision of the Division Bench of this Court dated 17.06.2011 in W.A.Nos.2152 of 2010 and etc batch to the following effect:

'Reference may be made to the order, dated 17.3.2011, which reads as under:-

"We have heard Mr.A.K.Ganguly, learned Senior Counsel; Mr.P.S.Raman, learned Advocate General and Mr.N.R.Chandran, learned Senior Counsel at length.

2.Mr.N.R.Chandran, learned Senior Counsel needs further hearing in all the matters. As jointly agreed, put up all these cases on 13th June 2011.

3.In the meantime, the appellants as also the writ petitioners shall pay the property tax with effect from 05th March 2008, the date when the amended Rule came into force. Consequently, the interim order passed in the writ petitions stands modified. Needless to say that in the event the appellants or the writ petitioners succeed, the amount that may be deposited shall be adjusted."

2.Before 17.3.2011, this batch of cases was listed on several dates. But the appellants and the writ petitioners took adjournment on one pretext or the other. On being questioned, the learned counsel appearing for the appellants and the writ petitioners submitted that the aforesaid order has not been complied with inasmuch as the property tax, as directed by this Court, has not been deposited.

3.Today, the learned counsel for the appellants

prays for adjournment of the case on the ground of absence of the Senior Counsel.

4.Taking into consideration the aforesaid facts, all these writ appeals and the writ petitions stand dismissed. Consequently, the connected miscellaneous petitions are also dismissed. However, there will be no order as to costs.'

The aforesaid order is under challenge before the Supreme Court. The petitioner shall, in the meantime, continue to pay the property tax subject to any order to be passed finally by the Supreme Court. In the event, the Supreme Court decides the matter in favour of the petitioner, it shall be entitled to refund of the amounts remitted, till such time, in accordance with law.

3.This writ petition is disposed in the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

vs

To

1.The Secretary to Government,
Rural Development and Panchayat Raj Department,
Fort St. George, Secretariat, Chennai 600009.

2.The Director of Rural Development and
Panchayat Raj,
Panagal Building, Saidapet, Chennai 600 015.

3.The President,
Ganapathypalayam Panchayat,
Erode Taluk and District.

+1cc to Mr.R.Ravichandran, Advocate, S.R.No. 84400
+1cc to the Government Pleader, S.R.No. 85100

W.P.No.17972 of 2012

and

M.P.Nos.1 and 2 of 2012

SR(CO)
GN(08/11/2019)