

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :13.08.2019

CORAM

THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.Nos.4788 of 2019, 2981 of 2019, 21956, 24639, 25318, 28468,
29352, 29372, 29379, 29383, 29386, 29735, 29747, 30097, 30241,
30453, 30659, 30704, 31816, 31897, 31902, 31907, 31964, 31975,
31982, 31993, 31997, 32001, 32007, 33154 of 2018 and
W.P.Nos.1368, 2649, 4791, 6342, 6345, 7479, 7490, 7496, 9955,
11530, 12309 of 2019

and

W.M.P.Nos.5420 & 5421 of 2019, 3254 & 3257 of 2019, 25743 to
25745, 28673 to 28675, 29451 to 29453, 33210, 33217, 33226,
34302, 34305, 34322, 34323, 34325, 34331, 34332, 34336, 34337,
34340, 34341, 34689, 34691, 34697, 34716, 34721, 35106, 35108,
35294, 35296, 35524, 35758, 35760, 35820, 35823, 35826, 37048,
37050, 37131, 37133, 37136, 37137, 37140, 37141, 37206, 37213,
37222, 37229, 37237, 37239, 37250, 37251, 37253, 37254, 37256,
37257, 37264, 37266, 38461, 38463 of 2018 and W.M.P.Nos.1525,
1528, 2936, 2939, 5428, 5429, 7175, 7177, 7182, 7183, 8139,
8140, 8155, 8160, 8163, 8164, 10523, 10524, 11786 & 12596 of 2019

MOUNT ST.JOSEPH MATRIC HIGHER SECONDARY SCHOOL

REPRESENTED BY ITS CORRESPONDENT

103/29, AVALURPET ROAD,

MATHALANGULAM,

THIRUVANNAMALAI DISTRICT. ... PETITIONER IN WP.No.4788 of 2019

OUR LADY OF LOURDHES MARY

MATRICULATION HIGHER SECONDARY SCHOOL

REPRESENTED BY ITS CORRESPONDENT

RATHINA SABAPATY PURAM.

POLLACHI-642 002. ... PETITIONER in WP No.2981 of 2019

SAN JOSE MATRICULATION HIGHER

SECONDARY SCHOOL REP BY ITS CORRESPONDENT

KATTOOR METTUPALAYAM 641 305

COIMBATORE DISTRICT. ... PETITIONER in WP No.21956 of 2018

ST.MARY'S MATRICULATION HIGHER

SECONDARY SCHOOL REP BY ITS PRINCIPAL

RANGAMESHTHIRI STREET,SORAKALPET,

CUDDALORE-607 001 ... PETITIONER in WP No.24639 of 2018

ST. JOSEPH'S COLLEGE OF ARTS &
SCIENCE (AUTONOMOUS) REP. BY ITS SECRETARY
VENUGOPALAPURAM EAST, MANJAKUPPAM
CUDDALORE - 607001. ... PETITIONER in WP No.25318 of 2018

ST.JOSEPH NURSERY AND PRIMARY SCHOOL
REP. BY ITS CORRESPONDENT
28A3 KENDAIYUR ROAD,
METTUPALAYAM-641 305
COIMBATORE DISTRICT. ... PETITIONER in WP No.28468 of 2018

MONTFORT NURSERY AND PRIMARY SCHOOL
REP. BY ITS CORRESPONDENT
115 RITZ HOTEL ROAD,
COONOR - 643101
THE NILGIRIS DISTRICT. ... PETITIONER in WP No.29352 of 2018

ST.JOSEPH'S ACADEMY ICSE AND ISC
REP. BY ITS PRINCIPAL
1/ 1 SCHOOL ROAD
COONOR - 643102
THE NILGIRIS ... PETITIONER in WP No.29372 of 2018

ST.JOSEPH'S CONVENT NURSERY SCHOOL
REP. BY ITS CORRESPONDENT
72E ST. JOSEPH CONVENT ROAD
COONOR - 643102
THE NILGIRIS DISTRICT. ... PETITIONER in WP No.29379 of 2018

ST.JOSEPH'S CONVENT NURSERY SCHOOL
REP. BY ITS CORRESPONDENT
72A ST. JOSEPH CONVENT ROAD
COONOR - 643102
THE NILGIRIS DISTRICT ... PETITIONER in WP No.29383 of 2018

ST.JOSEPH'S CONVENT NURSERY SCHOOL
REP. BY ITS CORRESPONDENT
72 ST.JOSEPH CONVENT ROAD
COONOR - 643102
THE NILGIRIS DISTRICT. ... PETITIONER in WP No.29386 of 2018

ST.JOSEPH'S NURSERY AND PRIMARY SCHOOL
REPRESENTED BY ITS MANAGER
VENUGOPALAPURAM EAST,
MANJAKUPPAM
CUDDALORE- 607001. ... PETITIONER in WP No.29735 of 2018

HOLY CROSS MATRIC HIGHER SECONDARY SCHOOL
REPRESENTED BY THE CORRESPONDENT
65/A ARCOT ROAD SATHUVACHARI.
VELLORE DISTRICT. ... PETITIONER in WP No.29747 of 2018

ST.MARY'S NURSERY AND PRIMARY SCHOOL
REP. BY THE CORRESPONDENT KRISHNA
EX.1 BISHOP DAVID NAGAR
VELLORE - 632001
VELLORE DISTRICT. ... PETITIONER in WP No.30097 of 2018

AUXILIUM NURSERY AND PRIMARY SCHOOL,
REP. BY THE CORRESPONDENT
17 EAST HIGH ROAD
GANDHI NAGAR, VELLORE -632 006.
VELLORE DISTRICT. ... PETITIONER in WP No.30241 of 2018

KING'S KIDS (NURSERY AND PRIMARY) SCHOOL
UNION CHURCH COMPOUND
NEAR HEAD POST OFFICE
BEDFORD, COONOR-643 101
NILGIRIS DISTRICT
BY ITS CORRESPONDENT
DAVID SELVAM ... PETITIONER in WP No.30453 of 2018

VRIKSHA GLOBAL SCHOOL
REP BY ITS CORRESPONDENT
HARINIVAS RAJASEKARAN
1, EAST MUNIYAPPAN KOVIL STREET,
KAILASAMPALAYAM,
TIRUCHENGODE- 637211 ... PETITIONER in WP No.30659 of 2018

ST.ANNE'S MATRICULATION SCHOOL
REP BY ITS CORRESPONDENT
NO. 39/2 J.N.ROAD
THIRUVALLUR 602 001 ... PETITIONER in WP No.30704 of 2018

ST.JOSEPH MATRICULATION SCHOOL
REP. BY ITS CORRESPONDENT
153 CORNWALL ROAD
COONOR - 643101.
THE NILGIRIS DISTRICT ... PETITIONER in WP No.31816 of 2018

ST.JOSEPH'S MATRICULATION SCHOOL
REP. BY THE CORRESPONDENT,
46 FOREST DEPOT EAST STREET,
SATHYAMANGALAM - 638401
ERODE DISTRICT. ... PETITIONER in WP No.31897 of 2018

ST.JOSEPH'S MATRICULATION SCHOOL
REP.BY THE CORRESPONDENT
46-2 FOREST DEPOT EAST STREET
SATHYAMANGALAM - 638401
ERODE DISTRICT

... PETITIONER in WP No.31902 of 2018

ST.JOSEPH'S MATRICULATION SCHOOL
REP. BY THE CORRESPONDENT
46-1 FOREST DEPOT EAST STREET
SATHYAMANGALAM - 638401
ERODE DISTRICT.

... PETITIONER in WP No.31907 of 2018

FATHIMA NURSERY AND PRIMARY SCHOOL
REP BY THE CORRESPONDENT
1252 BIG BAZAR STREET,
COIMBATORE,
COIMBATORE DISTRICT.

... PETITIONER in WP No.31964 of 2018

AROCKIA MADHA NURSERY AND
PRIMARY SCHOOL
REP BY THE CORRESPONDENT
UTHIRIYA MADHA KOVIL STREET
OLD TOWN, VELLORE-632001.

... PETITIONER in WP No.31975 of 2018

HOLY FAMILY CONVENT HIGHER SECONDARY SCHOOL
REP BY THE CORRESPONDENT
HOLY FAMILY CONVENT
38/1 BYE PASS ROAD,UKKADAM
COIMBATORE DISTRICT.

... PETITIONER in WP No.31982 of 2018

NAZRETH CONVENT HIGH SCHOOL
REP. BY THE CORRESPONDENT
234A/2 ST. MARY'S HILL,
OOTACAMUND - 643001
NILGIRIS.

... PETITIONER in WP No.31993 of 2018

NAZRETH CONVENT HIGH SCHOOL
REP. BY THE CORRESPONDENT
234A/ 4 ST. MARY'S HILL
OOTACAMUND - 643001
NILGIRIS.

... PETITIONER in WP No.31997 of 2018

NAZRETH CONVENT HIGH SCHOOL
REP. BY THE CORRESPONDENT
234A/ 1 ST. MARY'S HILL
OOTACAMUND - 643001
NILGIRIS

... PETITIONER in WP No.32001 of 2018

NAZRETH CONVENT HIGH SCHOOL
REP BY THE CORRESPONDENT
234A/3 ST.MARY'S HILL
OOTACAMUND 643001
NILGIRIS.

... PETITIONER in WP No.32007 of 2018

ST.JOSEPH MATRICULATION
HIGHER SECONDARY SCHOOL
REP BY ITS CORRESPONDENT
1, THIRUVALLUVAR STREET
MARAIMALAI NAGAR
KANCHEEPURAM.

... PETITIONER in WP No.33154 of 2018

MARY RANI NURSERY AND PRIMARY SCHOOL
REP BY THE CORRESPONDENT
SATHY ROAD, GANDHIPURAM
COIMBATORE-641 012
COIMBATORE DISTRICT

... PETITIONER in WP No.1368 of 2019

AROCKIAMATHA MATRICULATION SCHOOL
REP BY ITS CORRESPONDENT
MAHALINGAPURAM, POLLACHI
COIMBATORE DISTRICT-642002.

... PETITIONER in WP No.2649 of 2019

SACRED HEART CBSE CENTRAL SCHOOL
REP. BY ITS CORRESPONDENT
486/1 P.J.N. ROAD, EAST PONDY ROAD
VILLUPURAM - 605602

... PETITIONER in WP No.4791 of 2019

ALVERNIA MATRICULATION HIGHER SECONDARY SCHOOL
REP. BY THE CORRESPONDENT
NO. 1959 TRICHY ROAD,
COIMBATORE AND
DISTRICT - 641012

... PETITIONER in WP No.6342 of 2019

SACRED HEART MATRICULATION
HIGHER SECONDARY SCHOOL
REP. BY THE CORRESPONDENT
9/ 58-1 VALPARAI TOWN
VALPARAI - 642127.

... PETITIONER in WP No.6345 of 2019

KAILASH MAANSAROVAR SCHOOL
REPRESENTED BY ITS AUTHORISED SIGNATORY
KUMARAGIRI BYPASS
NEAR UDAYAPATTI POWER
HOUSE AMMAPET
SALEM.

... PETITIONER in WP No.7479 of 2019

SHRI SAKTHIKAILASSH WOMEN'S COLLEGE
REP.BY ITS AUTHORISED SIGNATORY
MILITARY ROAD,AMMAPET
SALEM.

... PETITIONER in WP No.7490 of 2019

AVS ENGINEERING COLLEGE
REP. BY ITS AUTHORISED SIGNATORY
MILITARY ROAD, AMMAPET
SALEM.

... PETITIONER in WP No.7496 of 2019

SRI GANESH COLLEGE OF ARTS AND SCIENCE
REP. BY ITS ADMINISTRATIVE OFFICER
AMMAPET, SALEM.

... PETITIONER in WP No.9955 of 2019

SRI VIJAY VIDYALAYA MATRIC
HIGHER SECONDARY SCHOOL,
REP. BY ITS ADMINISTRATIVE OFFICER
V.VIJAYARAGHAVAN, GANDHI NAGAR,
DHARMAPURI - 1.

... PETITIONER in WP No.11530 of 2019

SRI VIJAY VIDYASHRAM (CBSE)
REP.BY ITS ADMINISTRATIVE OFFICER,
V.VIJAYARAGHAVAN
S.V.ROAD DHARMAPURI - 1.

SRI VIJAY VIDYALAYA MATRICULATION
HIGHER SECONDARY SCHOOL,
REP. BY ITS ADMINISTRATIVE OFFICER
V.VIJAYARAGHAVAN,
S.V.ROAD, DHARMAPURI -1.

... PETITIONER in WP No.11530 of 2019

Vs.

THE SECRETARY,
DEPARTMENT OF MUNICIPAL ADMINISTRATION
AND WATER SUPPLY
GOVERNMENT SECRETARIAT
FORT ST.GEORGE,
CHENNAI - 600 009

..1st RESPONDENT IN W.P.Nos.4788 of
2019, 2981 of 2019, 21956, 24639,
25318, 28468, 29352, 29372, 29379,
29383, 29386, 29735, 29747, 30097,
30241, 30659, 30704, 31816,
31897, 31902, 31907, 31964, 31975,
31982, 31993, 31997, 32001, 32007,
33154 of 2018 and W.P.Nos.1368, 2649,
4791, 6342, 6345, 7479, 7490, 7496,
9955, 11530, 12309 of 2019

THE COMMISSIONER
MUNICIPAL ADMINISTRATION
COMMISSIONERATE OF MUNICIPAL ADMINISTRATION
CHEPAUK,
CHENNAI - 600 005.

..2nd RESPONDENT W.P.Nos.4788
of 2019, 2981 of 2019, 21956,
24639, 25318, 28468, 29352, 29372,
29379, 29383, 29386, 29735, 29747,
30097, 30241, 30659, 30704,
31816, 31897, 31902, 31907, 31964,
31975, 31982, 31993, 31997, 32001,
32007, 33154 of 2018 and
W.P.Nos.1368, 2649, 4791, 6342,
6345, 7479, 7490, 7496, 9955,
11530 AND 12309 of 2019

THE COMMISSIONER,
THIRUVANNAMALAI MUNICIPALITY
THIRUVANNAMALAI DISTRICT.

..3rd RESPONDENTS IN
WP.No.4788 of 2019

THE COMMISSIONER,
POLLACHI MUNICIPALITY, POLLACHI,
COIMBATORE DISTRICT.

..3rd RESPONDENT
WP.Nos.2981 and 2649 of 2019

THE COMMISSIONER,
METTUPALAYAM MUNICIPALITY,
METTUPALAYAM,
COIMBATORE DISTRICT.

..3rd RESPONDENT IN
WP.Nos.21956 of 28468 of 2018

THE COMMISSIONER,
CUDDALORE MUNICIPALITY,
BHARATHI ROAD, CUDDALORE.

..3rd RESPONDENT IN
WP.Nos.24639, 25318 and 29735 of 2018

THE COMMISSIONER,
THE VELLORE CITY MUNICIPAL CORPORATION,
VELLORE, VELLORE DISTRICT.

..3rd RESPONDENT IN WP.Nos.29747,
30097, 30241 and 31975 of 2018

THE COMMISSIONER,
R.SARASWATHI,
COONOR MUNICIPALITY,
MUNICIPAL OFFICE, NO.10 MOUNT ROAD,
COONOR - 643 102
NILGIRIS DISTRICT.

..3rd RESPONDENT IN WP.No.30453 of 2018

THE COMMISSIONER,
THIRUCHENGODE MUNICIPALITY,
NAMAKKAL DISTRICT. ..3rd RESPONDENT IN WP.No.30659 of 2018

THE COMMISSIONER,
THIRUVALLUR MUNICIPALITY,
THIRUVALLUR - 602001. ..3rd RESPONDENT IN WP.No.30704 of 2018

THE COMMISSIONER/THE EXECUTIVE AUTHORITY,
COONOR MUNICIPALITY,
COONOR - 643 102. ..3rd RESPONDENT IN WP.Nos.29352,29372,
29379, 29383, 29386 AND 31816 of 2018

THE MUNICIPAL COMMISSIONER,
SATHYAMANGALAM MUNICIPALITY,
SATHYAMANGALAM MUNICIPAL OFFICE,
MYSORE TRUNK ROAD, RANGASAMUTHRAM,
SATHYAMANGALAM - 638 402.
ERODE DISTRICT. ..3rd RESPONDENT IN WP.Nos.31897,
31902 and 31907 of 2018

THE ASSISTANT REVENUE OFFICER,
CENTRAL ZONE,
COIMBATORE. ..4th RESPONDENT IN WP.No.31964 of 2018

THE ASSISTANT REVENUE OFFICER,
SOUTH ZONE, HUZUR ROAD,
COIMBATORE - 641 018. ..4th RESPONDENT IN WP.No.31982 of 2018

THE MUNICIPAL COMMISSIONER,
THE UDHAGAMANDALAM MUNICIPALITY,
92/81 COMMISSIONER'S ROAD,
UDHAGAMANDALAM. ..3rd RESPONDENT IN WP.Nos.31993,31997,
32001 and 32007 of 2018

THE COMMISSIONER/THE EXECUTIVE AUTHORITY,
MARAIMALAI NAGAR MUNICIPALITY
(SPECIAL GRAD) MARAIMALAI NAGAR,
KANCHEEPURAM DISTRICT-603 209. ..3rd RESPONDENT IN
WP.No.33154 of 2018

THE COMMISSIONER,
COIMBATORE CITY MUNICIPAL CORPORATION,
COIMBATORE - 641 001. ..3rd RESPONDENT IN WP.Nos.31964
31982 of 2018 and WP.Nos.1368 and
6342 of 2019.

THE ASSISTANT REVENUE OFFICER,
CENTRAL ZONE, COIMBATORE CORPORATION,
GOVERNMENT ARTS COLLEGE ROAD,
PANDHAYAR SALAI,
ROSE COURSE ROAD, GOPALAPURAM,
COIMBATORE - 641 018.

..4th RESPONDENT IN WP.NOS.1368
and 6342 of 2019

EXECUTIVE AUTHORITY/THE COMMISSIONER,
VILLUPURAM MUNICIPALITY,
NO.734, PIN ROAD,
VILLUPURAM 605 602.

..3rd RESPONDENT IN WP.No.4791 of 2019

THE COMMISSIONER
VALPARAI MUNICIPALITY,
VALPARAI 642 127.

..3rd RESPONDENT IN WP.No.6345 of 2019

THE COMMISSIONER,
THE SALEM CITY MUNICIPAL CORPORATION,
SALEM.

..3rd RESPONDENT IN WP.No.7479, 7490,
7496 and 9955 of 2019.

THE ASSISTANT COMMISSIONER,
AMMAPET ZONE, SALEM CORPORATION,
SALEM.

..4th RESPONDENT IN WP.No.7479, 7490,
7496 and 9955 of 2019.

THE COMMISSIONER,
THE DHARMAPURI MUNICIPALITY,
DHARMAPURI.

..3rd RESPONDENT IN WP.No.11530
and 12309 of 2019

Prayer in WP.No.4788 of 2019 : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1, on the file of the 2nd respondent and an impugned notice dated 05.09.2018 in Assessment Nos.040/001/01488 and 040/001/1489, and the impugned demand notice dated 22.01.2019 in Assessment No.040/001/01488 on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same, and or pass such further or other orders as it may deem fit and proper in the circumstances of the case and thus render justice.

WP No.2981 of 2019 :
to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in

R.O.C.No.7234/2014/R1, on the file of the 2nd respondent and an Assessment dated 08.01.2019 in Assessment Nos.076/009/03843, 076/009/03844, 076/009/03846 and 076/009/03847, and the demand made therein, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.21956 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records, pertaining to the impugned Circular dated 25.5.2018 in R.O.C. No.7234/2014/R1, on the file of the 2nd respondent and the consequential special notice dated 25.6.2018 in Assessment No.074/025/01269, and the notice for distraint proceedings dated 25.7.2018 in Assessment No.074/025/01269, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner school, and quash the same.

WP No.24639 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records pertaining to the impugned Circular dated 25.5.2018 in R.O.C.No.7234/2014/R1, on the file of the 2nd respondent and the consequential a special notice dated 12.7.2018 in Assessment No.093/021/00884, on the file of the 3rd respondent in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner school, and quash the same.

WP No.25318 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/ 2014/ R1, on the file of the 2nd respondent and the consequential as special notice dated 25.08.2018 in Assessment No.093/011/00841, and the notice for distraint proceedings dated 04.09.2018 in Assessment No.093/011/00841, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner college, and quash the same.

WP No.28468 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C. No.7234 2014 R1 on the file of the 2nd respondent and the consequential special notice dated 25.06.2018 in Assessment No.074/025/01270 and the notice for distraint proceedings dated

25.07.2018 in Assessment No.074/025/01270, on the file of the 3rd respondent in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner school and quash the same.

WP No.29352 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/2014/R1, on the file of the 2nd respondent and the consequential a special notice dated 26.07.2018 in Assessment No. 065/001/00540, and the notice for distraint proceedings dated 08.10.2018 in Na.Ka.No. 823/ 2018/ A1, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner school, and quash the same.

WP No.29372 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned 25.05.2018 in R.O.C.No. 7234/2014/R1, on the file of the 2nd respondent and the consequential a special notice dated 26.07.2018 in Assessment Nos.065/014/00254, and the notice for Distraint proceedings dated 30.10.2018 in assessment No.065/014/00254 on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School and quash the same.

WP No.29379 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1 on the file of the 2nd respondent and the Assessment order dated 05.09.2018 in Assessment No.065/010/00384 and the distraint proceedings dated 08.10.2018 in Na.Ka.No.823/2018/A1, in respect assessment No.065/010/00384 and the consequential notice dated 30.10.2018 on the file of the 3rd respondent and quash the same in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School.

WP No.29383 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1 on the file of the 2nd respondent and the Assessment order dated 05.09.2018 in Assessment No.065/010/00388

and the distraint proceedings dated 08.10.2018 in Na.Ka.No.823/2018/A1, in respect assessment No.065/010/00388 and the consequential notice dated 30.10.2018 on the file of the 3rd respondent and quash the same in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School.

WP No.29386 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1 on the file of the 2nd respondent and the Assessment order dated 05.09.2018 in Assessment No.065/010/00389 and the distraint proceedings dated 08.10.2018 in Na.Ka.No.823/2018/A1, in respect assessment No.065/010/00389 and the consequential notice dated 30.10.2018 on the file of the 3rd respondent and quash the same in so far as it imposes 50 percent of educational institution additional tax, in respect of the petitioner School

WP No.29735 of 2018

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/ 2017/R1, on the file of the 2nd respondent and the consequential notice for distraint proceedings dated 04.09.2018 in Assessment No.093/011/00840, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.29747 of 2018

Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/2014/R1 on the file of the 2nd respondent and a special notice dated 04.08.2018 in Assessment No. 035/017/01231, and property tax enhancement working sheet dated 26.07.2018 and the consequential demand notice dated 17.10.2018, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional in respect of the petitioner School, and quash the same.

WP No.30097 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records pertaining to the impugned Circular dated 25.05.2018 in Roc.No.7234/2014/R1, on the file of the 2nd respondent and the demand notice dated 28.08.2018 in Assessment No.035/033/01691, and the consequential distraint proceedings dated 12.10.2018 in

No. 14963 on the file of the 3rd respondent in so far as it imposes 50 percent of educational institution additional tax, in respect of the petitioner school and quash the same.

WP No.30241 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25/05/2018 in R.O.C.No.7234/2014/R1 on the file of the 2nd respondent and consequential demand notice dated 24/10/2018 in Assessment No.034/009/001515, in so far as it imposes 50% of education institution additional tax, in respect of the petitioner School, and quash the same.

WP No.30453 of 2018 :

to issue a Writ of Certiorarified Mandamus, calling for the records of the final demand notice of district cum criminal prosecution dated 30.10.2018 issued by the respondent to the petitioner school and to quash the same and to further direct the respondent to return petitioners Axis Bank, Coonoor Branch, Cheque No.010910 dated 02.11.2018 for Rs.36,441/-.

WP No.30659 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, order or proceedings, to call for records pertaining to the impugned circular dated 25.05.2018 of the 2nd respondent in ROC.No.7234/2014/R1 and consequential resolution of the 3rd respondent dated 18.05.2018 in Resolution no 594 and the assessment order dated 27.07.2018 in Assessment NO 054/006/01186 on the file of the 3rd respondent herein and quash the same.

WP No.30704 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records, pertaining to the impugned Circular dated 25.5.2018 in R.O.C. No. 7234/2014/R1, on the file of the 2nd respondent and the consequential special notice dated 6.7.2018 in Assessment No. 014/018/01313, and the notice for distraint proceedings dated 17.10.2018 in Assessment No.014/018/01313, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner school, and quash the same.

WP No.31816 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records pertaining to the impugned Circular dated 25.05.2018 in

R.O.C.No. 7234/ 2014/ R1, on the file of the 2nd respondent and the consequential a special notices dated 26.07.2018 in Assessment Nos.065/006/00488 and 065/006/00489, and the notice for distraint proceedings dated 08.10.2018 in Na.Ka.No.823/2018/A1, in Door No. 153, Cornwall Road, Coonoor-643101, Nilgiris District, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner school and quash the same.

WP No.31897 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/2014/R1, on the file of the 2nd respondent and a special notice dated 12.06.2018 in Assessment No.061/010/00501, and the subsequent demand notice dated 08.11.2018 in respect of Assessment No.061/010/00501, in Door No. 46, Forest Depot East Street, Sathyamangalam - 638401, Erode District, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.31902 of 2018

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/ 2014/ R1, on the file of the 2nd respondent and a special notice dated 12.06.2018 in Assessment No. 061/ 010/ 00503, and the subsequent demand notice dated 08.11.2018 in respect of Assessment No. 061/010/00503, in Door No. 46-2, Forest Depot East Street, Sathyamangalam - 638401, Erode District, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.31907 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/ 2014/ R1, on the file of the 2nd respondent and a special notice dated 12.06.2018 in Assessment No.061/010/00502, and the subsequent demand notice dated 08.11.2018 in respect of Assessment No.061/010/00502, in Door No.46-1, Forest Depot East Street, Sathyamangalam - 638401, Erode District, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.31964 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records pertaining to the impugned Circular dated 25-5-2018 in R.O.C.No.7234/2014/R1 on the file of the 2nd respondent and an Assessment dated 26-9-2018 in Assessment No 81241507 on the file of the 4th respondent in so far as it imposes 50% of educational institution additional tax in respect of the petitioner School and quash the same.

WP No.31975 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records pertaining to the impugned Circular dated 25-5-2018 in R.O.C.NO 7234/2014/R1 on the file of the 2nd respondent and an special notice dated 06-09-2018 in Assessment No.035/035/01150 and the consequential distraint proceedings dated 26-10-2018 in No 11724 on the file of the 3rd respondent in so far as it imposes 50 percentage of educational institution additional tax in respect of the petitioner school and quash the same.

WP No.31982 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records pertaining to the impugned Circular dated 25-5-2018 in R.O.C.NO 7234/2014/R1 on the file of the 2nd respondent and an Assessment dated 29-10-2018 in Assessment No.8629663 on the file of the 4th respondent in so far as it imposes 50 percentage of Educational institution additional tax in respect of the petitioner school and quash the same.

WP No.31993 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/ 2014/ R1, on the file of the 2nd respondent and a special notice dated 13.07.2018 the demand notice dated 19.07.2018 and the Property Tax Enhancement Working Sheet dated 05.10.2018 in Assessment No. 068/ 021/ 00531, in Door No.234A/2, St. Mary's Hill, Ootacamund-643001, Nilgiris, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.31997 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in

R.O.C.No. 7234/ 2014/ R1, on the file of the 2nd respondent and a special notice dated 13.07.2018 the demand notice dated 19.07.2018 and the Property Tax Enhancement Working Sheet dated 05.10.2018 in Assessment No.068/021/00533, in Door No.234A/4, St. Mary's Hill, Ootacamund-643001, Nilgiris, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.32001 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/ 2014/ R1, on the file of the 2nd respondent and a special notice dated 13.07.2018 the demand notice dated 19.07.2018 and the Property Tax Enhancement Working Sheet dated 05.10.2018 in Assessment No.068/021/00530, in Door No.234A/ 1, St. Mary's Hill, Ootacamund-643001, Nilgiris, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.32007 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records, pertaining to the impugned Circular dated 25.5.2018 in R.O.C. No. 7234/2014/R1, on the file of the 2nd respondent and a special notice dated 13.7.2018, the demand notice dated 19.7.2018 and the Property Tax Enhancement Working Sheet dated 5.10.2018 in Assessment No.068/021/00532, in Door No. 234A/3, St. Mary's Hill, Ootacamund 643001, Nilgiris, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.33154 of 2018 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records pertaining to the impugned circular dated 25.5.2018 in R.O.C.No.7234/ 2014/R1 on the file of the 2nd respondent and a special notices dated 27.6.2018 and the consequential demand Notice dated 28.11.2018 in Assessment No.020/004/00974, on the file of the 3rd respondent in so far as it imposes 50% of educational institution additional tax in respect of the petitioner school, and quash the same.

WP No.1368 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the

records pertaining to the impugned circular, dated 22.5.2018 in R.O.C.No.7234 / 2014 / R1 on the file of 2nd respondent and the Assessment dated 22.11.2018 in Assessment No. 52324631 on the file of the 4th respondent in so far as it imposes 50% of additional tax in respect of the petitioner school and quash the same.

WP No.2649 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records pertaining to the impugned circular dated 25-5-2018 in ROC No.7234/2014/R1 on the file of the 2nd respondent and an Assessment dated nil in Assessment no 076/008/00863 to 076/008/00867 and the demand made therein on the file of the 3rd respondent in so far as it imposes 50% of educational institution additional tax in respect of the petitioner school and quash the same.

WP No.4791 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/ 2014/ R1, on the file of the 2nd respondent and an impugned notice dated 14.09.2018 in Assessment Nos.044/032/00562 to 044/032/00564 and the demand made therein, on the file of the 3rd respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner School, and quash the same.

WP No.6342 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1, on the file of the 2nd respondent and the Assessment Card dated 26.12.2018 in Assessment No.6785075, on the file of the 4th respondent, in so far as it imposes 50% of additional tax, in respect of the petitioner School and quash the same.

WP No.6345 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1 on the file of the 2nd respondent and the Assessment dated 23.01.2019 in Assessment Nos.077/009/01763 to 077/009/01765, 077/009/01767 to 077/009/01769 and 077/009/01771 and the demand made therein, on the file of the 3rd respondent, in so far at it imposes 50% of educational institution

additional tax, in respect of the petitioner School and quash the same.

WP No.7479 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records pertaining to the impugned Circular dated 25.05.2018 in R.O.C. No.7234/2014/R1 on the file of the 2nd respondent and the special notice in Notice No.049/0017595 dated 01.08.2018 in Assessment No.049/037/07818 on the file of the 4th respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner college and quash the same.

WP No.7490 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records pertaining to the impugned Circular dated 25.05.2018 in R.O.C. No.7234/2014/R1 on the file of the 2nd respondent and the tax demand dated 14.09.2018 in Assessment No.049/009/08912 by the 3rd respondent and the special notice in Notice No.049/0017807 dated 01.08.2018 in Assessment No.049/009/08912 and the property tax demand in notice dated 14.02.2019 on the file of the 4th respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner college and quash the same.

WP No.7496 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records pertaining to the impugned Circular dated 25.05.2018 in R.O.C. No.7234/2014/R1 on the file of the 2nd respondent and the tax demand dated 14.09.2018 in Assessment No.049/009/08918 by the 3rd respondent and the special notice in Notice No.049/0017819 dated 01.08.2018 in Assessment No.049/009/08918 and the property tax demand in notice dated 14.02.2019 on the file of the 4th respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner college and quash the same.

WP No.9955 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records, pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No. 7234/2014/R1 on the file of the 2nd respondent and the special notice in Notice No. 049/ 0017794 dated 01.08.2018 in Assessment No.049/037/07830 on the file of the 4th respondent, in so far as it imposes 50% of educational institution additional tax, in respect of the petitioner college and quash the same.

WP No.11530 of 2019 :

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, calling for the records of the 2nd respondent pertaining to impugned circular dated 25.5.2018 in R.O.C. No.7234/2014/R1 and the entire records of the 3rd respondent pertaining to Assessment No.037/027/01246 under Schedule IV Sections-30 and 33 of the Tamil Nadu District Municipalities Act, including the final notice dated 07.01.2019, bearing reference Na.Ka.No.1501/2018/A1, calling upon the petitioners to pay a sum of Rs.2,66,435 and Rs.5,32,870/-, towards property tax for the second half of 2017-2018 and for the first and second half of the year 2018-2019 issued by the 3rd respondent to the petitioners, which includes the imposition of 50% educational institution additional tax in respect of the Petitioner School and Quash the same.

WP No.12309 of 2019

to issue a Writ of Certiorari, or any other appropriate Writ or order or direction in the nature of Writ, Calling for the records of the 2nd respondent pertaining to impugned circular dated 25.05.2018 in R.O.C.No.7234/2014/R1 and the entire records of the 3rd respondent pertaining to Assessment No.037/026/ 01246, Assessment No. 037/ 026/ 01245 and Assessment No. 037/ 026/ 01244 under Schedule IV Sections-30 and 33 of the Tamil Nadu District Municipalities Act, including the final notice dated 07.01.2019, bearing reference Na.Ka.No. 1443/ 2018/ A1 calling upon the petitioners to pay a sum of Rs. 7,73,829/-, Rs.10,97,745/- and Rs.22,830/- towards property tax for the second half of 2017-2018 and for the first and second half of the year 2018-2019 issued by the 3rd respondent to the petitioners, which includes the imposition of 50% educational institution additional tax in respect of the petitioner school and quash the same.

W.P.Nos.4788, 4791 of 2019

For Petitioner :Dr.Father Xavier Arul Raj, Senior counsel
for Ms.A.Arul Mary

For Respondents :Mr.Vijay Narayan, Advocate General
Assisted by
Mr.R.P.Pratap Singh,
Government Advocate for R1 and R2
Assisted by
Mr.A.Zakkir Hussain, Government Advocate
for R3

W.P.Nos.2981 of 2019, 31897, 31902, 31907 of 2018

For Petitioner :Dr.Father Xavier Arul Raj, Senior counsel
for Ms.A.Arul Mary

19/26

For Respondents :Mr.Vijay Narayan, Advocate General
Assisted by
Mr.R.P.Pratap Singh, Government Advocate
for R1 and R2
Mr.B.Anand for R3

W.P.Nos.21956, 24639, 25318, 28468, 29352, 29372, 29379, 29383, 29386,
29735, 30704, 31816, 31993, 31997, 32001, 32007, 33154 of 2018

For Petitioner :Dr.Father Xavier Arul Raj, Senior counsel
for Ms.A.Arul Mary

For Respondents :Mr.Vijay Narayan, Advocate General
Assisted by
Mr.R.P.Pratap Singh, Government Advocate
for R1 and R2
Mr.P.Srinivas for R3

W.P.Nos.29747, 30097, 30241 of 2018

For Petitioner :Dr.Father Xavier Arul Raj, Senior counsel
for Ms.A.Arul Mary

For Respondents :Mr.Vijay Narayan, Advocate General
Assisted by
Mr.R.P.Pratap Singh, Government Advocate
for R1 and R2
Ms.P.Shanthi for R3

W.P.No.30453 of 2018

For Petitioner :Mr.R.Ramasubramaniam Raja
For Respondent :Mr.P.Srinivas

W.P.No.30659 of 2018

For Petitioner :Ms.Hema Muralikrishnan
For Respondents :Mr.Vijay Narayan, Advocate General
Assisted by
Mr.R.P.Pratap Singh, Government Advocate
for R1 and R2
Mr.P.Srinivas for R3

W.P.Nos.31964, 31975, 31982 of 2018 and 1368, 2649, 6342, 6345 of 2019

For Petitioner :Dr.Father Xavier Arul Raj, Senior counsel
for Ms.A.Arul Mary

For Respondents :Mr.Vijay Narayan, Advocate General
Assisted by
Mr.R.P.Pratap Singh, Government Advocate
for R1 and R2
Mr.K.Makesh for R3 & R4

W.P.Nos.7479, 7490 & 7496, 9955 of 2019

For Petitioner :Mr.Kandhan Duraisamy
For Respondents :Mr.Vijay Narayan, Advocate General
Assisted by
Mr.R.P.Pratap Singh, Government Advocate
for R1 and R2
Mr.S.Sathish for R3 & R4

W.P.No.11530, 12309 of 2019

For Petitioner :Mr.V.G.Suresh Kumar
For Respondents :Mr.Vijay Narayan, Advocate General
Assisted by
Mr.R.P.Pratap Singh, Government Advocate
for R1 and R2
Assisted by
Ms.A.Srijayanthi, Special Government Pleader
for R3 & R4

COMMON ORDER

This Common order will dispose of these 41 writ petitions.

2. Dr.Father Xavier Arul Raj, learned Senior counsel instructed by Ms.A.Arul Mary, learned counsel on record, Mr.R.Ramasubramaniam Raja, Mr.V.G.Suresh Kumar, Mr.Kandhan Duraisamy and Ms.Hema Muralikrishnan, learned counsel are before this Court on behalf of respective writ petitioners in these 41 writ petitions.

3. Mr.Vijay Narayan, learned Advocate General, leading Mr.R.P.Pratap Singh, learned Government Advocate on behalf of the Secretary, Department of Municipal Administration and Water Supply, Fort St.George, Chennai - 600 009, Commissioner, Municipal Administration, Commissionerate of Municipal Administration, Chepauk, Chennai - 600 009 as well as the learned standing counsel for various Municipalities, who are co-respondents in respective writ petitions is before this Court. Effectively learned Advocate General is representing all the respondents in all these 41 writ petitions.

4. This Court is informed without any disputation or disagreement that the writ petitioners in all these 41 writ petitions are unaided educational institutions and levy of property tax / attendant levy on properties used for educational purposes by these writ petitioners is subject matter of instant writ petitions.

5. There is also no disputation or disagreement that the levy of property tax with regard to buildings of these writ

petitioners in which educational institutions are functioning is governed by the 'Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act 5 of 1920)' [hereinafter 'District Municipalities Act' for brevity].

6. What is of relevance is Section 83(1)(c) of District Municipalities Act. Section 83 of District Municipalities Act is captioned 'General Exemptions' and 83(1)(c) reads as follows:

'83. General Exemptions-(1).....

(a).....

(b).....

(c) [buildings used for educational purpose including hostels attached thereto, public buildings and places used for the charitable purpose] of sheltering the destitute or animals, and libraries and playgrounds which are open to the public;'

7. Aforesaid Section 83(1)(c) of District Municipalities Act, was amended by Part V of Act No.6 of 2018, which came into force on and with effect from 25.01.2018.

8. Vide aforesaid Act No.6 of 2018 (Part V), Section 83(1)(c) of District Municipalities Act was amended and Part V reads as follows:

PART-V

AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920

5. In section 83 of the Tamil Nadu District Municipalities Act, 1920, In sub-section (1)-

(1) for clause (c), the following clause shall be substituted, namely:-

"(c) buildings used for educational purpose including hostels and libraries, run by the Government or municipality or any other local authority or institutions aided by the Government and buildings used for charitable purpose of sheltering the destitute or animals and orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by the council:

Provided that the buildings used for educational purpose by the Government aided institutions for conducting self-financing courses shall be subject to levy of property tax;";

(2) In the proviso, for the expression "clauses (a), (c) and (e)", the expression "clauses(a) and (e)" shall be substituted.'

9. Pursuant to the aforesaid amendment to Section 83(1)(c) of District Municipalities Act, which came into force on and with effect from 25.01.2018, a Circular dated 25.05.2018 issued by Commissionerate of Municipal Administration came to be issued and there was demand of property tax qua writ petitioners, for buildings used for educational purposes which resulted in the filing of the instant writ petitions, assailing said circular and consequent respective demands qua each of the writ petitions.

10. Along with the writ petitions, interim prayers were sought for vide Writ Miscellaneous Petitions(WMPs), conditional interim orders have been passed and the same are now operating. Writ petitioners submit that they have complied with the conditions and therefore, they have interim protection.

11. Be that as it may, this Court is informed without any disputation or disagreement that several writ petitions (some of which have been filed by the writ petitioners herein, being W.P.Nos.31196, 31613, 29211, 31368, 31129, 29234, 30364, 26633, 29242, 20519, 29204, 30689, 31134, 31107, 23676, 30703, 33386, 31418, 28113, 26574, 28099, 30371, 31426, 31120, 31100, 33375, 27451, 29217, 30695, 29388, 28123, 20537, 30236, 30679, 30274, 31063, 31336 and 31060 of 2018) have been filed, assailing the vires of aforementioned Part V of Act No.6 of 2018. This Court is informed that Hon'ble Division Bench is in seizin of such writ petitions assailing the vires of Part V of Act No.6 of 2018. Arguments have been heard and orders have been reserved is common say of both sides.

12. From the aforesaid undisputed narrative, it unfurls with clarity and specificity that the impugned Circular dated 25.05.2018, which has been called in question in the instant writ petitions and the consequent demands on the respective writ petitioners will depend on the outcome of the writ petitions, which Hon'ble Division Bench is in seizin of as the vires of Part V of Act No.6 of 2018 is under challenge.

13. This Court has also notices the undisputed submissions that arguments have been concluded and orders have been reserved by Hon'ble Division Bench.

14. Purely, as a matter of illustration, it may be necessary to mention that if the Hon'ble Division Bench sustains

the challenge to Part V of Act No.6 of 2018, impugned Circulars will automatically become inoperative and so will be the fate of the consequent demands. On the contrary, if the Hon'ble Division Bench negatives the challenge to the vires of Part V of Act No.6 of 2018, the impugned Circular dated 25.05.2018 and consequent demands will have to be carried to their logical end. If any other order is passed by Hon'ble Division Bench, obviously, the impugned Circular and the consequent demand will stand governed by such orders that may be passed by the Hon'ble Division Bench. The reason is there is no disputation about the obtaining position 'Absent Part V of Act No.6 of 2018, there can be no circular dated 25.05.2018 bearing ROC.No.7234/2014/R1 and consequent demands'.

15. In the aforesaid backdrop, as it emerges with clarity and specificity that fate of the Circular under challenge in instant writ petitions and consequent demands hinges on the outcome of the challenge to the vires of the amending Act, which the Hon'ble Division Bench is in seizin of, by consent of both sides, the following orders are passed, disposing of these writ petitions:

a) Writ petitioners will continue to pay quantum, which they are now paying (as per interim orders in these writ petitions) till the disposal of writ petitions assailing vires of Part V of Act No.6 of 2018 by Hon'ble Division Bench.

b) As already alluded to supra, the interim orders are conditional interim orders and if there is any breach of the condition, it will be open to the respondents to proceed in accordance with law.

c) All questions pertaining to challenge to the impugned Circular and consequent demands are left open for being canvassed, if it becomes necessary by the writ petitioners subject to the outcome of the writ petitions, which the Hon'ble Division Bench is now in seizin of.

d) In other words, though obvious, for the sake of specificity, it is made clear that this Court is not expressing any opinion or view on the arguments and counter arguments assailing the impugned Circular dated 25.05.2018 bearing ROC.No.7234/2014/R1 and consequent demands made under relevant Rules of Schedule IV of District Municipalities Act.

16. These batch of writ petitions are disposed of with the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (C.S.VIII)

/True Copy/

Sub Assistant Registrar

To

1. THE SECRETARY,
DEPARTMENT OF MUNICIPAL ADMINISTRATION AND WATER SUPPLY
GOVERNMENT SECRETARIAT, FORT ST. GEORGE, CHENNAI - 600 009

2. THE COMMISSIONER, MUNICIPAL ADMINISTRATION,
COMMISSIONERATE OF MUNICIPAL ADMINISTRATION,
CHEPAUK, CHENNAI - 600 005.

3. THE COMMISSIONER,
THIRUVANNAMALAI MUNICIPALITY, THIRUVANNAMALAI DISTRICT.

4. THE COMMISSIONER,
POLLACHI MUNICIPALITY, POLLACHI, COIMBATORE DISTRICT.

5. THE COMMISSIONER,
METTUPALAYAM MUNICIPALITY, METTUPALAYAM, COIMBATORE DISTRICT.

6. THE COMMISSIONER,
CUDDALORE MUNICIPALITY, BHARATHI ROAD, CUDDALORE.

7. THE COMMISSIONER,
THE VELLORE CITY MUNICIPAL CORPORATION, VELLORE, VELLORE DISTRICT.

8. THE COMMISSIONER,
COONOR MUNICIPALITY, MUNICIPAL OFFICE,
NO. 10 MOUNT ROAD, COONOR - 643 102, NILGIRIS DISTRICT.

9. THE COMMISSIONER, THIRUCHENGODE MUNICIPALITY, NAMAKKAL DISTRICT.

10. THE COMMISSIONER, THIRUVALLUR MUNICIPALITY, THIRUVALLUR - 602001.

11. THE COMMISSIONER / THE EXECUTIVE AUTHORITY
COONOR MUNICIPALITY, COONOR - 643 102.

12. THE MUNICIPAL COMMISSIONER, SATHYAMANGALAM MUNICIPALITY,
SATHYAMANGALAM MUNICIPAL OFFICE, MYSORE TRUNK ROAD,
RANGASAMUTHRAM, SATHYAMANGALAM - 638 402. ERODE DISTRICT.

13. THE ASSISTANT REVENUE OFFICER, CENTRAL ZONE, COIMBATORE.

14. THE ASSISTANT REVENUE OFFICER,
SOUTH ZONE, HUZUR ROAD, COIMBATORE - 641 018.

25/26

15.THE MUNICIPAL COMMISSIONER, UDHAGAMANDALAM MUNICIPALITY,
92/81 COMMISSIONER'S ROAD, UDHAGAMANDALAM.

16.THE COMMISSIONER/THE EXECUTIVE AUTHORITY,
MARAIMALAI NAGAR MUNICIPALITY, (SPECIAL GRAD) MARAIMALAI NAGAR,
KANCHEEPURAM DISTRICT-603 209.

17.THE COMMISSIONER,
COIMBATORE CITY MUNICIPAL CORPORATION, COIMBATORE - 641 001.

18.THE ASSISTANT REVENUE OFFICER,
CENTRAL ZONE, COIMBATORE CORPORATION,
GOVERNMENT ARTS COLLEGE ROAD, PANDHAYAR SALAI,
ROSE COURSE ROAD, GOPALAPURAM,COIMBATORE - 641 018.

19.THE EXECUTIVE AUTHORITY/THE COMMISSIONER,
VILLUPURAM MUNICIPALITY, NO.734, PIN ROAD, VILLUPURAM 605 602.

20.THE COMMISSIONER, VALPARAI MUNICIPALITY,VALPARAI 642 127.

21.THE COMMISSIONER,SALEM CITY MUNICIPAL CORPORATION,SALEM.

22.THE ASSISTANT COMMISSIONER,
AMMAPET ZONE, SALEM CORPORATION,SALEM.

23.THE COMMISSIONER,DHARMAPURI MUNICIPALITY,DHARMAPURI.

24.THE REVENUE INSPECTOR,
DHARMAPURI MUNICIPALITY, DHARMAPURI.

+1cc to Mr.A.Srijayanthi, Advocate Sr.No. 69190

+1cc to Mr.B.Ravi Raja, Advocate SR.No.69116

+35cc to M/s.Father Xavier Associates, SR.No.69184

+1cc to Mr.V.G.Suresh Kursh,Advocate Sr.No. 69092

+6cc to Mr.P.Srinivas, Advocate SR.No.69245

+1cc to Mr.Muthumani Doraisami,Advocate Sr.No.69238

+1cc to Mr.L.Murali Krishnan, Advocate Sr.No.69311

+1cc to Mr.S.Sathish, Advocate Sr.No.69548

+1 cc to The Government Pleader Sr.No.69771

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