IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.09.2019

CORAM:

THE HON'BLE MR.JUSTICE S.MANIKUMAR
AND
THE HON'BLE MR.JUSTICE SUBRAMONIUM PRASAD

W.P.Nos.18008, 34242, 20519, 20537, 23676, 26574, 26633, 27451, 28099, 28113, 28123, 29204, 29211, 29217, 29234, 29242, 29388, 30236, 30274, 30364, 30371, 30679, 30689, 30695, 30703, 31060, 31063, 31100, 31107, 31120, 31129, 31134, 31196, 31336, 31368, 31418,31426, 31613, 32404, 32468, 33375, 33386, 33780, 26595 of 2018 and 4297, 4292, 21599 of 2019 and W.P.(MD).Nos.21071 of 2018 and 15658 of 2019
and
W.M.P.Nos.21308, 24118, 24150, 27620, 30926, 31007, 31963, 31965, 32754, 32764, 32770, 33786, 34128, 34135, 34142, 34163, 34168, 34348, 35290, 35329, 35446, 35448, 35786, 35797, 35805, 35819, 36238, 36240, 36242, 36243, 36283, 36286, 36290, 36290, 36292, 36313, 36316, 36323, 36325, 36329, 36331, 36398, 36525, 36526, 36553, 36554, 36621, 36847, 36849, 37601, 37603, 37668, 38749, 38750, 38758, 39784, 30955, 30957 of 2018 and 20808, 20805, 4835, 4836 of 2019 and W.M.P.(MD).Nos.18863 of 2018 & 12334 of 2019

1 MONTFORT ACADEMY MATRICULATION HIGHER SECONDARY SCHOOL REP. BY THE CORRESPONDENT 1(1) SULLIVAN STREET SANTHOME HIGH ROAD SANTHOME CHENNAI - 600004.

... PETITIONER in WP No.18008 of 2018

1 ASSOCIATION OF MANAGEMENT OF PRIVATE SCHOOLS (CBSE) REP BY ITS SECRETARY A.T.B.BOSE ANGAPPA EDUCATIONAL TRUST HIGHER SECONDARY SCHOOL RAJA ANNAMALAI CHETTIAR ROAD COIMBATORE-641 011.

... PETITIONER in WP No.34242 of 2018

1 ARYA SAMAJ(CENTRAL)TRUST BOARD NO.182 AVVAI SHANMUGHAM SALAI GOPALAPURAM CHENNAI 600 086 REP BY ITS TRUSTEE MR.VIKAS ARYA

... PETITIONER in WP No.20519 of 2018

1 DOVETON MATRICULATION HIGHER
SECONDARY SCHOOL REP BY ITS CORRESPONDENT
H.E.WILKINS NO.1 SENTHIL NAGAR 1ST STREET
CHINNA KODUNGAIYUR KODUNGAIYUR CHENNAI
... PETITIONER in WP No.20537 of 2018

1 PUNJAB ASSOCIATION
REP. BY ITS GENERAL SECRETARY MR. RAMESH
LAMBA NEW NO. 97 OLD NO. 46 V.M. STREET
ROYAPETTAH CHENNAI - 14.
... PETITIONER in WP No.23676 of 2018

1 FATIMA MATRIC HR.SEC. SCHOOL
REP BY ITS PRINCIPAL AND CORRESPONDENT 150
JUNCTION ROAD VRIDDHACHALAM 606 001
CUDDALORE DISTRICT.
... PETITIONER in WP No.26574 of 2018

1 JAYARANI MATRIC HR.SEC. SCHOOL
REP. BY ITS PRINCIPAL AND CORRESPONDENT
NETHIMEDU SALEM - 636 002.
... PETITIONER in WP No.26633 of 2018

1 THE TAMIL NADU NURSERY PRIMARY
MATRICULATION HIGHER SECONDARY SCHOOLS
ASSOCIATION REP. BY ITS STATE SECRETARY
MR.K.R.NANDAKUMAR S/O K.RAMACHANDRAN HAVING
OFFICE AT NO.6 EGAMBARAM STREET,
PAMMAL, CHENNAI-600 075.
... PETITIONER in WP No.27451 of 2018

1 VEERA SIVAJI VIDHYALAYA MATRICULATION
HIGHER SECONDARY SCHOOL REP.BY
ITS CORRESPONDENT M.PALANISWAMY
THANCEERPANTHAL COLONY ANUPARPALAYAM POST
TIRUPPUR TIRUPPUR DISTRICT.
... PETITIONER in WP No.28099 of 2018

1 VIDHYA VIKASHNI MATRICULATION
HIGHER SECONDARY SCHOOL REP. BY ITS
CORRESPONDENT V.DHARMALINGAM 310 JAI
NAGAR KANGAYAM ROAD TIRUPPUR 641 606.
... PETITIONER in WP No.28113 of 2018

1 SARADA VIDYALAYA MATRICULATI
ON HIGHER SECONDARY SCHOOL REP. BY ITS
PRESIDENT S.PALANICHAMY PANDIAN NAGAR
TIRUPUR 641 602 TIRUPUR DISTRICT.
... PETITIONER in WP No.28123 of 2018

1 THE PRINCIPAL AND CORRESPONDENT
ST.XAVIER MATRICULATION SCHOOL
NAPALAYA STREET SHANMUGAPERUMAL STREET
VILLUPURAM- 605 602.
... PETITIONER in WP No.29204 of 2018

1 ST.XAVIER MATRICULATION SCHOOL
REP. BY ITS PRINCIPAL AND CORRESPONDENT
NAPALAYA STREET VILLUPURAM- 605 602.
... PETITIONER in WP No.29211 of 2018

1 NIRMALA MATRIC HR.SEC.SCHOOL
REP. BY ITS PRINCIPAL AND CORRESPONDENT
KANAGASABAI NAGAR CHIDAMBARAM- 608 001
CUDDALORE DISTRICT.
... PETITIONER in WP No.29217 of 2018

1 THE CORRESPONDENT
ST.MARYS GIRLS HIGHER SECONDARY SCHOOL NO.
148B R.C. COMPOUND LAWLEY HOSPITAL AREA
COONOOR - 643 102 NILGRIS DISTRICT.
... PETITIONER in WP No.29234 of 2018

1 THE CORRESPONDENT
ST.MARYS NURSERY AND PRIMARY SCHOOL NO.148B
R.C.COMPOUND COONOOR -643 102,
NILGIRIS DISTRICT.
...PETITIONER IN W.P.NO.29242 OF 2018

1 THE SECRETARY
PROVIDENCE COLLEGE FOR WOMEN SPRINGFILED
COONOOR NILGRIS-643104.
... PETITIONER in WP No.29388 of 2018

1 THE CORRESPODENT
PUNITHA AMALA ANNAI MATRIC HIGHER SECONDARY SCHOOL
NO 17/181-A
LKA NAGAR VELLAKOVIL 638 111 TIRUPUR DISTRICT.
... PETITIONER in WP No.30236 of 2018

1 THE CORRESPONDENT,
STELLA MARIS NURSERY AND PRIMARY SCHOOL
NO.103 DHALI ROAD UDUMALPET TALUK TIRUPPUR
DISTRICT -642 126.
... PETITIONER in WP No.30274 of 2018

1 THE CORRESPONDENT,
ST.ANNA'S MATRICULATION HIGHER SECONDARY SCHOOL,
NO.303, GANDHI ROAD, THATTANCHAVADI PANRUTI,
CUDDALORE DISTRICT.
...PETITIONER IN W.P. NO.30364 OF 2018

1 THE SECRETARY
MUTHAIYAR HIGHER SECONDARY SCHOOL
PANRUTI- 607 106,
CUDDALORE DISTRICT.
... PETITIONER in WP No.30371 of 2018

1 THE SECRETARY
STELLA MARIS COLLEGE (AUTONOMOUS) NO.17
CATHEDRAL ROAD, CHENNAI - 600 086.
... PETITIONER in WP No.30679 of 2018

1 THE CORRESPONDENT
PRESENTATION CONVENT MATRICULATION HIGHER
SECONDARY SCHOOL MADUKKARAI ROAD TRINITY
NAGAR SIDCO POST COIMBATORE-641 021.
... PETITIONER in WP No.30689 of 2018

1 THE CORRESPONDENT
OUR LADY OF LOURDES NURSERY AND PRIMARY
SCHOOL NO.11/1 PALAKKAD ROAD
POLLACHI TALUK-642 001
COIMBATORE DISTRICT.
... PETITIONER in WP No.30695 of 2018

1 THE RECTOR AND CORRESPONDENT,
ST.JOSEPH'S TECHNICAL INSTITUTE AND DON BOSCO
POLYTECNIC COLLEGE D CASTOR ROAD,
BASIN BRIDGE, CHENNAI-600 012.
...PETITIONER IN W.P.NO.30703 OF 2018

1 VENKATESHWARA MATRICULATION SCHOOL
A UNIT OF SMT.KRISHNAVENI
EDUCATIONAL TRUST REP BY ITS CORRESPONDENT
O.R.KOTHANDAPANI NO.12 AVULKARA STREET
WALAJAPET VELLORE DISTRICT-632 513.
... PETITIONER in WP No.31060 of 2018

1 VENKATESHWARA MATRICULATION SCHOOL
A UNIT OF SMT.KRISHNAVENI
EDUCATIONAL TRUST REP BY ITS CORRESPONDENT
O.R.KOTHANDAPANI NO.13 SRINIVASAN STREET
BACKSIDE WALAJAPET VELLORE DISTRICT 632 513.
... PETITIONER in WP No.31063 of 2018

1 SRI SANKARA VIDHAYALAYA NURSERY AND
PRIMARY SCHOOL A UNIT OF
SUSHELADEVI ACADEMIC EDUCATION TRUST REP BY
ITS CORRESPONDENT MR.A.C.SIVAKUMAR NO.69
IRUSAPPAN STREET CUDDALORE PORT,
CUDDALORE DISTRICT-3.
... PETITIONER in WP No.31100 of 2018

1 SRI SARASWATHY VIDHYALAYA MATRICULATION
HIGHER SECONDARY SCHOOL A UNIT
OF SUSHELADEVI ACADEMIC EDUCATIONAL TRUST
REP. BY ITS CORRESPONDENT MRS.C.KASTHURI NO.
1/4 THROWPATHYAMMAN KOIL STREET,
MALUMIYARPETTAI, CUDDALORE-3.
... PETITIONER in WP No.31107 of 2018

1 ARISTO PUBLIC SCHOOL
A UNIT OF APS FOUNDATIONS REP. BY ITS
CORRESPONDENT MR.A.C.SIVAKUMAR NO.133/61
MIN NAGAR KAMMIYAMPETTAI
THIRUPATHIRIPULIYUR CUDDALORE-2.
... PETITIONER in WP No.31120 of 2018

1 ARISTO STAR SHINE KIDS PLAY
SCHOOL A UNIT OF APS FOUNDATIONS REP. BY
ITS CORRESPONDENT MR.A.C.SIVAKUMAR NO.40
SANNATHI STREET THIRUPATHIRIPULIYUR
CUDDALORE-2.
... PETITIONER in WP No.31129 of 2018

1 ARISTO STAR SHINE KIDS PLAY SCHOOL A UNIT OF APS FOUNDATIONS REP. BY ITS CORRESPONDENT MR.A.C.SIVAKUMAR NO.40 SANNATHI STREET THIRUPATHIRIPULIYUR CUDDALORE-2.

... PETITIONER in WP No.31134 of 2018

1 ST.LEOS NURSERY AND PRIMARY SCHOOL REP. BY ITS CORRESPONDENT NO. 1253 BIG BAZAAR STREET COIMBATORE - 641001 COIMBATORE DISTRICT.

... PETITIONER in WP No.31196 of 2018

1 J.S.J.V.EDUCATION REP BY ITS AUTHORISED SIGNATORY MR.D.CHANDRASEKARAN CHAIRMAN GOVINDHASAMY ST THIRUPATHIRIPULIYUR CUDDALORE 607002

... PETITIONER in WP No.31336 of 2018

1 C.K.MATRICULATION SCHOOL A UNIT OF CHINNIKRISHNAN MEMORIAL TRUST REP.BY ITS AUTHORISED SIGNATORY MR.D. CHANDRASEKARAN NO.1 RANGANATHAN NAGAR PUDUPALAYAM CUDDALORE-607 001.

... PETITIONER in WP No.31368 of 2018

1 THE CORRESPONDENT AMALA HIGH SCHOOL GOBICHETTIPALAYAM 638 452 ERODE DISTRICT.

... PETITIONER in WP No.31418 of 2018

1 THE CORRESPONDENT AMALA MATRICULATION HIGHER SECONDARY SCHOOL GOBICHETTIPALAYAM 638 452 ERODE DISTRICT.

... PETITIONER in WP No.31426 of 2018

1 VIVEKAM SENIOR SECONDARY SCHOOL A UNIT OF VIVEKA VIDHYA CHARITABLE TRUST REP. BY ITS CORRESPONDENT N.LINGASAMY NO.345 THUDIYALUR ROAD SARAVANAMPATTI COIMBATORE - 641035.

... PETITIONER in WP No.31613 of 2018

1 ALL INDIA PRIVATE EDUCATIONAL INSTITUTIONS ASSOCIATION REP BY ITS STATE GENERAL SECRETARY K.PALANIYAPPAN NO.5 M.P. AVENUE MAJESTIC COLONY SALIGRAMAM CHENNAI.

... PETITIONER in WP No.32404 of 2018

1 S.P.RAJAGOPALAN SECRETARY BHAKTAVATSALAM MEMORIAL COLLEGE FOR WOMEN NO.14 31ST STREET TNHB COLONY PERIYAR NAGAR KORATTUR CHENNAI -600 080.

... PETITIONER in WP No.32468 of 2018

1 DURAI MEMORIAL NURSERY AND PRIMARY SCHOOL A UNIT OF DURAI MEMORIAL EDUCATIONAL AND SOCIAL SERVICE TRUST REP. BY ITS CORRESPONDENT MR. P.RAMESH NO. 17-B/1 NELLIKUPPAM MAIN

... PETITIONER in WP No.33375 of 2018

1 ST. THERESAS HIGHER SECONDARY SCHOOL REP BY ITS CORRESPONDENT 266 (247) SOORYANARAYANA (CHETTY) STREET ROYAPURAM CHENNAI 13.

... PETITIONER in WP No.33386 of 2018

1 CHRIST MATRICULATION HIGHER SECONDARY SCHOOL REP. BY ITS CORRESPONDENT MR.C.SUNDERRAJ NO.19 TMP NAGAR EXTENSIOIN PADI, CHENNAI - 600 050.

... PETITIONER in WP No.33780 of 2018

1 VELLORE DISTRICT ALL PVT SCHOOL OWNERS ASSOCIATION (VDAPSOA) REP. BY ITS SECRETARY NO. 98/ 95 M.P.SARATHY NAGAR KAGITHAPATTARAI VELLORE-632 012.

... PETITIONER in WP No.26595 of 2018

1 M/S.DHANRAJ BAID JAIN COLLEGE REP. BY DR.HARISH L.METHA SECRETARY ADMINISTRATION JOTHI NAGAR THORAIPAKKAM CHENNAI 600 097.

... PETITIONER in WP No.4297 of 2019

1 DR.HARISH L.METHA
SECRETARY ADMINISTRATION M/S.MISRIMAL
NAVAJEE MUNOTH JAIN ENGINEERING COLLEGE
JYOTHI NAGAR THORAIPAKKAM CHENNAI 600 097.
... PETITIONER in WP No.4292 of 2019

1 M/S.VEDANTA ACADEMY
(MANAGED BY NEELAMMAL EDUCATIONAL TRUST)
REP BY ITS DIRECTOR V.SUNDEEP NO.90 NOOMBAL
MAIN ROAD VANAGARAM CHENNAI 77.
... PETITIONER in WP No.21599 of 2019

1 THE CORRESPODENT,
MR.MARTHANDOM THOMAS CAPRON HALL GIRLS HIGHER SECONDARY
SCHOOL FOR GIRLS PUTTU THOPPUR MAIN ROAD,
ARAPALAYAM, MADURAI.
...PETITIONER IN WP(MD) 21071 OF 2018

1 DR.RADHAKRISHNAN VIDHYALAYA MATRICULATION
HR.SEC.SCHOOL,
A UNIT OF KAMARAJ CHILDREN EDUCATIONAL TRUST,
REP.BY ITS PRESIDENT DR.A.RAJENDRAN,
OLD NO.126, NEW.nO.67, RAILWAY FEEDER ROAD,
SATTUR, VIRUDHUNAGAR DISTRICT-626 203
...PETITIONER IN WP (MD) 15658 OF 2019

VS

1 THE SECRETARY
DEPARTMENT OF MUNICIPAL ADMINISTRATION AND
WATER SUPPLY DEPARTMENT THE GOVERNMENT
SECRETARIAT FORT ST. GEORGE
CHENNAI - 600009.

2 THE COMMISSIONER
CHENNAI MUNICIPAL CORPORATION RIPON
BUILDING CHENNAI - 3.

3 THE ASSISTANT REVENUE OFFICER
ZONE - IX CORPORATION OF CHENNAI NO.1 LAKE
AREA 4TH CROSS STREET NUNGAMBAKKAM
CHENNAI - 34.
... RESPONDENTS in WP No.18008 of 2018

1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
SECRETARIAT FORT ST.GEORGE, CHENNAI 600009.

2 THE COMMISSIONER OF MUNICIPA
L ADMINISTRATION COMMISSIONERATE OF
MUNICIPAL ADMINISTRATION, CHEPAUK,
CHENNAI 600005.

... RESPONDENTS in WP No.34242 of 2018

1 THE STATE OF TAMILNADU
REP BY ITS SECRETARY MUNICIPAL
ADMINISTRATION AND WATER SUPPLY DEPARTMENT
FORT ST.GEORGE CHENNAI 600 009.

2 THE COMMISSIONER GREATER
CHENNAI CORPORATION RIPPON BUILDINGS
CHENNAI-600 003.

... RESPONDENTS in WP No.20519 of 2018

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

2 THE COMMISSIONER GREATER
CHENNAI CORPORATION OF CHENNAI RIPON
BUILDING CHENNAI-600 003.

3 THE ASST.REVENUE OFFICER
ZONE-IV GREATER CHENNAI CORPORATION OF
CHENNAI RIPON BUILDING CHENNAI 600 003.

... RESPONDENTS in WP No.20537 of 2018

1 THE GOVERNMENT OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE,
CHENNAI - 600009.

2 THE CORPORATION OF CHENNAI
REP. BY ITS COMMISSIONER RIPON BUILDING
CHENNAI - 600003.

... RESPONDENTS in WP No.23676 of 2018

1 THE STATE OF TAMIL NADU
REP BY ITS PRINCIPAL SECRETARY DEPARTMENT
OF MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST. GEORGE, CHENNAI 9.

2 SECRETARY TO GOVERNMENT
LAW DEPARTMENT, FORT ST. GEORGE,
CHENNAI 9.

3 THE EXECUTIVE AUTHORITY
VRIDDHACHALAM MUNICIPALITY,
31 AYYANAR KOIL STREET,
VRIDDHACHALAM 606 001.

... RESPONDENTS in WP No.26574 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS PRINCIPAL SECRETARY DEPARTMENT
OF MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST. GEORGE CHENNAI - 600009.

2 THE COMMISSIONER,
SALEM CORPORATION,
SALEM - 636 001.

3 THE ASSISTANT COMMISSIONER,
SALEM CORPORATION SALEM - 636 001.

4 THE DEPUTY REVENUE OFFICER
SALEM CORPORATION, SALEM - 636 001.

... RESPONDENTS in WP No.26633 of 2018

1 GOVERNMENT OF TAMIL NADU
REPRESENTED BY ITS CHIEF SECRETARY,
FORT ST. GEORGE, CHENNAI.

2 GOVERNMENT OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
DEPARTMENT FORT ST.GEORGE CHENNAI.

3 THE COMMISSIONER
CHENNAI MUNICIPAL CORPORATION RIPON
BUILDING CHENNAI-600 003.

... RESPONDENTS in WP No.27451 of 2018

1 THE SECRETARY
DEPARTMENT OF MUNICIAPL ADMINISTRATION AND WATER SUPPLY DEPARTMENT SECRETARIAT FORT ST.GEORGE CHENNAI 600 009.

2 THE COMMISSIONER,
O/O THE TIRUPPUR CITY MUNICIPAL CORPORATION, TIRUPPUR, TIRUPPUR DISTRICT.

3 THE ASSISTANT COMMISSIONER,
NALLORE ZONE-3 TIRUPPUR CITY MUNICIPAL CORPORATION, TIRUPPUR, TIRUPPUR DISTRICT.

... RESPONDENTS in WP No.28099 of 2018

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

2 THE COMMISSIONER
O/O THE TIRUPPUR CITY MUNICIPAL CORPORATION TIRUPPUR TIRUPPUR DISTRICT.

3 THE ASSISTANT COMMISSIONER
NALLORE ZONE-3 TIRUPPUR CITY MUNICIPAL CORPORATION, TIRUPPUR, TIRUPPUR DISTRICT.

... RESPONDENTS in WP No.28113 of 2018

1 THE SECRETARY
DEPARTMENT OF MUNICIAPL ADMINISTRATION AND WATER SUPPLY DEPARTMENT SECRETARIAT FORT ST.GEORGE CHENNAI 600 009.

2 THE COMMISSIONER
O/O THE TIRUPPUR CITY MUNICIPAL CORPORATION TIRUPPUR TIRUPPUR DISTRICT.

3 THE ASSISTANT COMMISSIONER
NALLORE ZONE-3 TIRUPPUR CITY MUNICIPAL CORPORATION TIRUPPUR TIRUPPUR DISTRICT.

... RESPONDENTS in WP No.28123 of 2018

1 THE STATE OF TAMIL NADU
REP.BY ITS PRINCIPAL SECRETARY DEPARTMENT
OF MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST. GEORGE CHENNAI- 600 009.

2 SECRETARY TO GOVERNMENT
LAW DEPARTMENT FORT ST.GEORGE
CHENNAI- 600 009.

3 THE COMMISSIONER
VILLUPURAM MUNICIPALITY,
VILLUPURAM- 605 602.

4 THE EXECUTIVE AUTHORITY,
VILLUPURAM MUNICIPALITY,
NO.716 MANDHAKARAI,
VILLUPURAM- 605 602.
... RESPONDENTS in WP No.29204 of 2018

1 THE STATE OF TAMIL NADU
REP.BY ITS PRINCIPAL SECRETARY
DEPARTMENT OF MUNICIPAL ADMINISTRATION
AND WATER SUPPLY
FORT ST. GEORGE CHENNAI- 600 009.

2 SECRETARY TO GOVERNMENT,
LAW DEPARTMENT, FORT ST.GEORGE,
CHENNAI- 600 009.

3 THE COMMISSIONER,
VILLUPURAM MUNICIPALITY,
VILLUPURAM- 605 602.

4 THE EXECUTIVE AUTHORITY,
VILLUPURAM MUNICIPALITY,
NO.716 MANDHAKARAI
VILLUPURAM- 605 602
... RESPONDENTS in WP No.29211 of 2018

1 THE STATE OF TAMIL NADU
REP.BY ITS PRINCIPAL SECRETARY DEPARTMENT
OF MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST. GEORGE CHENNAI- 600 009.

2 THE SECRETARY TO GOVERNMENT,
LAW DEPARTMENT,
FORT ST.GEORGE,
CHENNAI- 600 009.

3 THE EXECUTIVE AUTHORITY,
CHIDAMBARAM MUNICIPALITY,
NO.2, CUTCHERRY STREE,
CHIDAMBARAM-608 001, CUDDALORE DISTRICT.
... RESPONDENT in WP No.29217 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST. GEORGE CHENNAI - 600 009.

2 THE COMMISSIONER OF MUNICIPAL
ADMINISTRATION COMMISSIONARATE OF
MUNICIPAL ADMINISTRATION
6TH FLOOR EZHILAGAM ANNEX BUILDING
CHEPAUK, CHENNAI-600 005.

3 THE COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGRIS-643 102.

4 THE ASSISTANT COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGRIS-643 102.
... RESPONDENTS in WP No.29234 of 2018

1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY,
DEPARTMENT OF MUNICIPAL ADMINISTRATEION AND WATER
SUPPLY, FORT ST. GEORGE, CHENNAI- 600 009.

2 THE COMMISSIONER OF MUNICIPAL ADMINISTRATION
COMMISSIONARATE OF MUNICIPAL ADMINISTRATION,
6TH FLOOR EZHILAGAM ANNEX BUILDING CHEPAUK,
CHENNAI- 600 005.

3 THE COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGIRIS- 643 102.

4 THE ASSISTANT COMMISSIONER,
COONOOR MUNICIPAL OFFICE NILGIRIS-643 102.
...REPONDENTS IN W.P.NO.29242 OF 2018

1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY DEPARTMENT OF MUNICIPAL
ADMINISTRATION AND WATER SUPPLY FORT ST.
GEORGE CHENNAI 600009.

2 THE COMMISSIONER OF MUNICIPAL ADMINISTRATION
COMMISSIONERATE OF
MUNICIPAL ADMINISTRATION 6TH FLOOR
EZHILAGAM, ANNEX BUILDING,
CHEPAUK, CHENNAI-600005.

3 THE COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGRIS-643102.

4 THE ASSISTANT COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGRIS 643102.

5 THE REVENUE OFFICER,
COONOOR MUNICIPAL OFFICE,
NILGRIS 643102.

6 THE REVENUE INSPECTOR,
COONOOR MUNICIPAL OFFICE,
NILGRIS 643102.
... RESPONDENTS in WP No.29388 of 2018

1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY DEPARTMENT OF MUNICIPAL
ADMINSTRATION AND WATER SUPPLY FORT ST .
GEORGE CHENNAI-9.

2 THE COMMISSIONER OF MUNCIPAL
ADMINSTRATION 6TH FLOOR, EZHILAGAM ANNEX BUILDING,
CHEPAUK, CHENNAI-5.

3 THE COMMISISONER VELLAKOVIL
MUNCIPAL OFFICE VELLAKOVIL
TIRUPUR 638 111.

4 THE ASSISTANT COMMISSIONER
VELLAKOVIL MUNCIPAL OFFICE VELLAKOVIL
TIRUPUR- 638 111.
... RESPONDENTS in WP No.30236 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST. GEORGE CHENNAI - 600 009.

2 THE COMMISSIONER OF MUNICIPAL
ADMINISTRATION COMMISSIONERATE OF
MUNICIPAL ADMINISTRATION 6TH FLOOR
EZHILAGAM ANNEX BUILDING CHEPAUK,
CHENNAI - 600 005.

3 THE COMMISSIONER,
MUNICIPAL OFFICE NO.149/263 C.K.ROAD
UDUMALPET,
TIRUPPUR - 642 126.

4 THE ASSISTANT COMMISSIONER
MUNICIPAL OFFICE NO.149/263 C.K.ROAD
UDUMALPET, TIRUPPUR - 642 126.
... RESPONDENTS in WP No.30274 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST.GEORGE CHENNAI - 600 009.

2 THE COMMISSIONER OF MUNICIPAL
ADMINISTRATION COMMISSIONERATE OF
MUNICIPAL ADMINISTRATION 6TH FLOOR
EZHILAGAM ANNEX BUILDING, CHEPAUK,
CHENNAI - 600 005.

3 THE COMMISSIONER,
PANRUTI MUNICIPALITY,
PANRUTI, CUDDALORE DISTRICT.

4 THE ASSISTANT COMMISSIONER
PANRUTI MUNICIPALITY PANRUTI
CUDDALORE DISTRICT.
... RESPONDENTS in WP No.30364 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST.GEORGE, CHENNAI - 600 009.
CHENNAI.

2 THE COMMISSIONER OF MUNICIPAL ADMINISTRATION
COMMISSIONERATE OF
MUNICIPAL ADMINISTRATION
6TH FLOOR EZHILAGAM, ANNEX BUILDING CHEPAUK,
CHENNAI - 600 005.

3 THE COMMISSIONER,
PANRUTI MUNICIPALITY PANRUTI,
CUDDALORE DISTRICT.

4 THE ASSISTANT COMMISSIONER
PANRUTI MUNICIPALITY PANRUTI,
CUDDALORE DISTRICT.
... RESPONDENTS in WP No.30371 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT -ST.GEORGE CHENNAI - 600 009.

2 THE CORPORATION COMMISSIONER
GREATER CHENNAI CORPORATION CHENNAI
MUNICIPAL CORPORATION RIBBON BUILDING
PERIYAMPET CHENNAI-600 003.

3 THE REVENUE OFFICER
GREATER CHENNAI CORPORATION CHENNAI
MUNICIPAL CORPORATION RIBBON BUILDING
PERIYAMPET CHENNAI - 600 003.

4 THE ASSISTANT REVENUE OFFICER-IX
GREATER CHENNAI CORPORATION ZONE-IX-NO.1
LAKE AREA 4TH CROSS STREET NUNGAMBAKKA
CHENNAI - 600 034.
... RESPONDENTS in WP No.30679 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY PRINCIPAL DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT -ST.GEORGE CHENNAI - 600 009.

2 THE COMMISSIONER,
COIMBATORE CORPORATION,
COIMBATORE DISTRICT.

3 THE ASSISTANT COMMISSIONER /
DEPUTY COLLECTOR COIMBATORE CORPORATION
SOUTHERN ZONE COIMBATORE.

4 THE DEPUTY REVENUE OFFICER,
COIMBATORE CORPORATION,
SOUTHERN ZONE,
COIMBATORE.

... RESPONDENTS in WP No.30689 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT -ST.GEORGE CHENNAI - 600 009.

2 THE COMMISSIONER OF MUNICIPAL
ADMINISTRATION COMMISSIONARATE OF
MUNICIPAL ADMINISTRATION 6TH FLOOR
EZHILAGAM ANNEX BUILDING CHEPAUK,
CHENNAI - 600 005.

3 THE EXECUTIVE AUTHORITY.
POLLACHI MUNICIPAL OFFICE,
POLLACHI TALUK - 642 001
COIMBATORE DISTRICT.

4 THE REVENUE ASSISTANT,
POLLACHI MUNICIPAL OFFICE
POLLACHI TALUK - 642 001,
COIMBATORE DISTRICT.

... RESPONDENTS in WP No.30695 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT -ST.GEORGE CHENNAI - 600 009.

2 THE COMMISSIONER,
GREATER CHENNAI CORPORATION CHENNAI,
MUNICIPAL CORPORATION RIBBON BUILDING
PERIYAMPET CHENNAI-600 003.

3 THE REVENUE OFFICER,
GREATER CHENNAI CORPORATION CHENNAI
MUNICIPAL CORPORATION RIBBON BUILDING,
PERIYAMPET CHENNAI - 600 003.

4 THE ZONAL OFFICER-VI,
GREATER CHENNAI CORPORATION NO.5 ANDERSON ,
ROAD CHENNAI-600 023.

5 THE ASSISTANT REVENUE OFFICER-VI
GREATER CHENNAI CORPORATION ZONE-VI
NO.5 ANDERSON ROAD CHENNAI-600 023.
... RESPONDENTS in WP No.30703 of 2018

1 THE GOVERNMENT OF TAMIL NADU
REP BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI 9.

2 THE GOVERNMENT OF TAMIL NADU
REP BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE, CHENNAI 9.

3 THE COMMISSIONER,
WALAJAPET MUNICIPALITY WALAJAPET, VELLORE
DISTRICT 632 513.
... RESPONDENTS in WP No.31060 of 2018

1 THE GOVERNMENT OF TAMIL NADU
REP BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI 9.

2 THE GOVERNMENT OF TAMIL NADU ,
REP BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE CHENNAI 9.

3 THE COMMISSIONER,
WALAJAPET MUNICIPALITY, WALAJAPET,
VELLORE DISTRICT 632 513.
... RESPONDENTS in WP No.31063 of 2018

1 GOVT OF TAMIL NADU
REP. BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI-600 009.

2 GOVT. OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINSITRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE CHENNAI-600 009.

3 THE COMMISSIONER
CUDDALORE MUNICIPALITY CUDDALORE,
CUDDALORE DISTRICT.

... RESPONDENTS in WP No.31100 of 2018

1 GOVT OF TAMIL NADU
REP. BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI-600 009.

2 GOVT. OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINSITRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE CHENNAI-600 009.

3 THE COMMISSIONER
CUDDALORE MUNICIPALITY CUDDALORE,
CUDDALORE DISTRICT.

... RESPONDENTS in WP No.31107 of 2018

1 GOVT OF TAMIL NADU
REP. BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI-600 009.

2 GOVT. OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINSITRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE CHENNAI-600 009.

3 THE COMMISSIONER
CUDDALORE MUNICIPALITY,
CUDDALORE,
CUDDALORE DISTRICT.

... RESPONDENTS in WP No.31120 of 2018

1 GOVT OF TAMIL NADU
REP. BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI-600 009.

2 GOVT. OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINSITRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE,
CHENNAI-600 009.

3 THE COMMISSIONER
CUDDALORE MUNICIPALITY,
CUDDALORE,
CUDDALORE DISTRICT.

... RESPONDENTS in WP No.31129 of 2018

1 GOVT OF TAMIL NADU
REP. BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI-600 009.

2 GOVT. OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINSITRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE,
CHENNAI-600 009.

3 THE COMMISSIONER
CUDDALORE MUNICIPALITY,
CUDDALORE, CUDDALORE DISTRICT.

... RESPONDENTS in WP No.31134 of 2018

1 THE STATE OF TAMIL NADU
REP. BY ITS PRINCIPAL SECRETARY DEPARTMENT
OF MUNICIPAL ADMINISTRATION AND WATER
SUPPLY FORT ST. GEORGE CHENNAI - 600009

2 THE COMMISSIONER,
COIMBATORE CORPORATION, COIMBATORE.

3 THE ASSISTANT COMMISISONER/
DEPUTY COLLECTOR COIMBATORE CORPORATION
CENTRAL ZONE COIMBATORE.

4 THE DEPUTY REVENUE OFFICER,
COIMBATORE CORPORATION CENTRAL ZONE,
COIMBATORE.

... RESPONDENTS in WP No.31196 of 2018

1 GOVT OF TAMIL NADU
CHIEF SECRETARY FORT ST.GEORGE,
CHENNAI 600009.

2 GOVERNMENT OF TAMILNADU REP
BY ITS SECRETARY DEPARTMENT OF MUNICIPAL
ADMINISTRATION AND WATER SUPPLY DEPARTMENT
FORT ST.GEORGE, CHENNAI 600009.

3 THE COMMISSIONER,
CUDDALORE MUNICIPALITY,
CUDDALORE, CUDDALROE DISTRICT.

... RESPONDENTS in WP No.31336 of 2018

1 GOVT OF TAMIL NADU
REP BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI-600 009.

2 GOVERNMENT OF TAMIL NADU
REP BY ITS SECRETARY DEPARTMENT OF MUNICIPAL
ADMINISTRATION AND WATER SUPPLY DEPARTMENT
FORT ST.GEORGE CHENNAI-600 009.

3 THE COMMISSIONER,
CUDDALORE MUNICIPALITY,
CUDDALORE,
CUDDALORE DISTRICT.

... RESPONDENTS in WP No.31368 of 2018

1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST. GEORGE CHENNAI 9.

2 THE COMMISSIONER OF MUNICIPAL
ADMINISTRATION COMMISSIONERATE OF MUNICIPAL
ADMINISTRATION 6TH FLOOR EZHILAGAM ANNEX
BUILDING CHEPAUK CHENNAI 5.

3 THE COMMISSIONER,
GOBICHETTIPALAYAM MUNICIPAL OFFICE,
ERODE 638 452.

4 THE ASSISTANT COMMISSIONER,
GOBICHETTIPALAYAM MUNICIPAL OFFICE,
ERODE 638 452.

... RESPONDENTS in WP No.31418 of 2018

1 THE STATE OF TAMIL NADU
REP BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
FORT ST. GEORGE CHENNAI 9.

2 THE COMMISSIONER OF MUNICIPAL
ADMINISTRATION COMMISSIONERATE OF MUNICIPAL
ADMINISTRATION 6TH FLOOR EZHILAGAM ANNEX
BUILDING CHEPAUK CHENNAI 5

3 THE COMMISSIONER,
GOBICHETTIPALAYAM MUNICIPAL OFFICE,
ERODE 638 452.

4 THE ASSISTANT COMMISSIONER,
GOBICHETTIPALAYAM MUNICIPAL OFFICE,
ERODE 638 452.

... RESPONDENTS in WP No.31426 of 2018

1 GOVERNMENT OF TAMIL NADU
REP. BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI - 600 009.

2 GOVERNMENT OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE
CHENNAI - 600 009.

3 THE COMMISSIONER,
COIMBATORE MUNICIPAL CORPORATION,
COIMBATORE.

... RESPONDENTS in WP No.31613 of 2018

1 THE SECRETARY
DEPARTMENT OF MUNICIPAL ADMINISTRATION AND
RURAL DEVELOPMENT FORT ST.GEORGE,
CHENNAI - 600 009.

2 THE SECRETARY,
DEPARTMENT OF EDUCATION,
FORT ST.GEORGE,
CHENNAI 600009.

... RESPONDENTS in WP No.32404 of 2018

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

2 COMMISSIONER,
CORPORATION OF CHENNA,I
PARK TOWN CHENNAI - 600 003.

3 THE ZONAL OFFICER,
ZONE-VII GREATER CHENNAI CORPORATION
MTH ROAD (OPP. TO DUNLOP) AMBATTUR,
CHENNAI - 600053.

... RESPONDENTS in WP No.32468 of 2018

1 GOVERNMENT OF TAMIL NADU
REP. BY ITS CHIEF SECRETARY FORT ST. GEORGE
CHENNAI - 600009.

2 GOVERNMENT OF TAMIL NADU
REP. BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE,
CHENNAI - 600009.

3 THE COMMISSIONER,
CUDDALORE MUNICIPALITY,
CUDDALORE AND DISTRICT.

... RESPONDENTS in WP No.33375 of 2018

1 THE GOVERNMENT OF TAMILNADU
REP BY ITS SECRETARY DEPARTMENT OF
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
SECRETARIAT FORT ST. GEORGE CHENNAI 9.

2 THE SECRETARY,
THE GOVERNMENT OF TAMIL NADU,
LAW DEPARTMENT,
SECRETARIAT, FORT ST. GEORGE,
CHENNAI 9.

3 THE COMMISSIONER,
CHENNAI MUNICIPAL CORPORATION,
RIPON BUILDING,
CHENNAI 3.

4 THE ASSISTANT REVENUE OFFICER
ZONE V REVENUE DEPARTMENT GREATER
CHENNAI CORPORATION 61 BASIN BRIDGE ROAD
OLD VANNARAPETTAI CHENNAI 21.
... RESPONDENTS in WP No.33386 of 2018

1 THE GOVERNMENT OF TAMIL NADU
REP. BY ITS SECRETARY MUNICIPAL
ADMINISTRATION AND WATER SUPPLY DEPARTMENT
FORT ST.GEORGE CHENNAI - 600 009.

2 THE COMMISSIONER
CHENNAI MUNICIPAL CORPORATION RIPON
BUILDING CHENNAI - 600 009.

3 THE REVENUE OFFICER
CHENNAI MUNICIPAL CORPORATION RIPON
BUILDING CHENNAI - 600 009.

4 THE ZONAL OFFICER
GREATER CHENNAI CORPORATION ZONAL OFFICER
NO. VII MTH ROAD AMBATTUR
CHENNAI - 600 053.
... RESPONDENTS in WP No.33780 of 2018

1 THE SECRETARY TO GOVERNMENT
MUNICIPAL ADMINISTRATION AND WATER SUPPLY
DEPARTMENT FORT ST. GEORGE CHENNAI.

2 THE COMMISSIONER,
VELLORE CITY MUNICIPAL CORPORATION,
VELLORE.
... RESPONDENTS in WP No.26595 of 2018

1 THE SECRETARY
DEPARTMENT OF MUNICIPAL ADMINISTRATION AND
WATER SUPPLY GOVERNMENT OF TAMIL NADU FORT
ST.GEORGE CHENNAI 600 009.

2 THE COMMISSIONER
CORPORATION OF CHENNAI, PARK TOWN,
CHENNAI 600 003.

3 ASST. REVENUE OFFICER
ZONE 15 GREATER CHENNAI CORPORATION NO.120
RAJIV GANDHI SALAI (OMR),
SHOLINGANALLUR,
CHENNAI 600 119.

... RESPONDENTS in WP No.4297 of 2019

1 THE SECRETARY
DEPARTMENT OF MUNICIPAL ADMINISTRATION AND
WATER SUPPLY GOVERNMENT OF TAMIL NADU FORT
ST.GEORGE CHENNAI 600 009.

2 THE COMMISSIONER
CORPORATION OF CHENNAI PARK TOWN,
CHENNAI 600 003.

3 ASST. REVENUE OFFICER
ZONE 15 GREATER CHENNAI CORPORATION
NO.120 RAJIV GANDHI SALAI (OMR) SHOLINGANALLUR
CHENNAI 600 119.

... RESPONDENTS in WP No.4292 of 2019

1 THE SECRETARY
DEPARTMENT OF MUNICIPAL ADMINISTRATION AND
RURAL DEVELOPMENT FORT ST. GEORGE CHENNAI 9.

2 THE SECRETARY
DEPARTMENT OF EDUCATION FORT ST. GEORGE
CHENNAI 9.

3 THE COMMISSIONER
THIRUVERKADU MUNICIPALITY THIRUVERKADU
CHENNAI 77.

... RESPONDENTS in WP No.21599 of 2019

1 THE SECRETARY, STATE OF TAMIL NADU,
LAW DEPARTMENT,
SECRETARIAT, CHENNAI-600 009.

2 THE SECRETARY,
MUNICIPAL ADMINISTRATION AND
WATER SUPPLY DEPARTMENT,
SECRETARIAT, CHENNAI 600 009.

3 THE COMMISSIONER, MADURAI CORPORATION,
MADURAI CORPORATION BUILDING MADURAI.

...RESPONDENTS IN W.P.(MD) 21071 OF 2018

1 GOVERNMENT OF TAMIL NADU REPRESENTED BY ITS SECRETARY, DEPARTMENT OF MUNICIPAL ADMINISTRATION AND WATER, SUPPLY DEPARTMENT, FORT ST. GEORGE, CHENNAI-600 009.

2 THE COMMISSIONER, SATTUR MUNICPALITY, SATTUR, VIRUDHUNAGAR DISTRICT.

...RESPONDENTS IN WP (MD) 15658 OF 2019

PRAYERS:

These Writ Petitions are filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of declaration,

WP No.18008 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018, published in Section-2, Part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the Amendment to See 101(c) of the Chennai City Municipal Corporation Act, 1919 cancelling the exemption granted to the buildings used for the unaided educational institutions, on the file of the 3rd respondent, as ultra - vires of the Constitution and illegal.

WP No.34242 of 2018:

declaring the impugned TamilNadu Municipal Laws(second Amendment)Act 2018 published in section-2 Part IV of the TamilNadu Government Gazette dated 25.1.2018 cancelling the exemption granted to the buildings used for the unaided educational institutions in so far as the members of the petitioner association are concerned, as ultra-vires of the constitution and illegal.

WP No.20519 of 2018:

declaring the Notification RDC No.G1/6481/2008 issued by the second Respondent and published in G.O.No.15, part III Section 2 dated April 11, 2018 as ultra vires and unconstitutional.

WP No.20537 of 2018:

declaring the impugned TamilNadu Municipal Laws(Second Amendment)Act 2018 Published in Section -2,Part-IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the Amendment to Sec.101(c)of the Chennai City Municipal Corporation Act 1919 cancelling the exemption granted to the buildings used for the unaided Educational Institutions, on the file of the 3rd respondent, as ultra-vires of the Constitution and illegal.

WP No.23676 of 2018:

declaring that Section 101(c) of the Chennai City Municipal Corporation Act, 1919 as substituted by the Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 as unconstitutional, arbitrary, null and void.

WP No.26574 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dt 25.1.2018 and the consequential Special Notice No.096/0002780, issued by the 3rd respondent Executive Authority, undersigned on 3.9.2018, demanding payment of Rs.1,14,259/- towards Property Tax from the petitioner School with retrospective effect from 1.10.2017 as unconstitutional, ultra vires, null and void.

WP No.26633 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.01.2018 and the consequential Demand Notices, issued by the 3rd respondent Assistant Commissioner, undersigned on 23.07.2018, demanding payment of Rs.1,51,712/- towards Property Tax from the petitioner school with retrospective effect from 01.10.2017 as unconstitutional, ultra vires, null and vid.

WP No.27451 of 2018:

declare that the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 published in Section - 2, Part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the amendment to Section 101 (c) of the Chennai City Municipal Corporation Act, 1919, Section 122 (c) of the Madurai City Municipal Corporation Act, 1971, Section 123 (c) of the

Coimbatore City Municipal Corporation Act, 1981 and Section 83 (C) of the Tamil Nadu District Municipalities Act 1920 revoking the general exemptions granted of the buildings used for educational purposes as ultra-Vires of the constitution and illegal.

WP No.28099 of 2018:

to issue a WRIT OF DECLARATION, or any other appropriate Writ or Order or Direction in the nature of writ, declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018, Published in Section-2, Part-IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the Amendment to Sec.123 (c) of the Coimbatore City Municipal Corporation Act, 1981 cancelling the exemption granted to the buildings used for the unaided Educational Institutions, on the file of the 3rd respondent, as ultra-vires of the Constitution and illegal.

WP No.28113 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018, Published in Section-2, Part-IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the Amendment to Sec.123(c) of the Coimbatore City Municipal Corporation Act, 1981 cancelling the exemption granted to the buildings used for the unaided Educational Institutions, on the file of the 3rd respondent, as ultra-vires of the Constitution and illegal.

WP No.28123 of 2018:

to issue a WRIT OF DECLARATION, or any other appropriate Writ or Order or Direction in the nature of writ, declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018, Published in Section-2, Part-IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the Amendment to Sec.123 (c) of the Coimbatore City Municipal Corporation Act, 1981 cancelling the exemption granted to the buildings used for the unaided Educational Institutions, on the file of the 3rd respondent, as ultra-vires of the Constitution and illegal.

WP No.29204 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.01.2018 and the consequential Demand Noitces, Issued by the 3rd respondent commissioner, dated 10.10.2018, demanding payment of Rs.11,550/- towards property Tax from the petitioner school with retrospective effect from 01.10.2017 as unconstitutional, ultra vires, null and void.

WP No.29211 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.01.2018 and the consequential Demand Noitces, Issued by the 3rd respondent commissioner, dated 10.10.2018, demanding payment of Rs.1,50,834/- towards property Tax from the petitioner school with retrospective effect from 01.10.2017 as unconstitutional, ultra vires, null and void.

WP No.29217 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.01.2018 and the consequential Special Notices, No.092/0001879, Issued by the 3rd respondent Executive Authority, Undersigned on 28.06.2018, demanding payment of Rs.2,49,519/- towards property Tax from the petitioner school with retrospective effect from 01.10.2017 as unconstitutional, ultra vires, null and void.

W.P.No.29234 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published in the Tamil Nadu Government Gazette vide Extraordinary Notification on 25.01.2018 under Section 2 Part V and the consequential Demand Notices issued by the 3rd respondent Commissioner demanding Property Tax in respect of Petitioners school-building in Door No.148B R.C.Compound Mount Road Coonoor-643 102 Nilgris District vide proceedings Na.Ka.No.A1/823/2018 dated 18/07/2018 along with the Special Notice dated 26/07/2018 annexed therein (demanding Rs.9,263/- from 01.10.2017 to 26.07.2018) and in Na.Ka.No.823/2018/A1 dated 08.10.2018 and subsequent Notice in Na.Ka.No.A1/823/2018 dated 30.10.2018(demanding Rs.45,789/- for the Year 2017-2018 to 2018-2019) and all further proceedings towards the demand and collection of Property Tax in relation to the Petitioner school as unconstitutional, ultra Vires, null and void.

W.P.No.29242 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published in the Tamil Nadu Government Gazette vide Extraordinary Notification on 25.01.2018 under

Section 2 Part V and the consequential Demand Notices issued by the 3rd respondent Commissioner demanding Property Tax in respect of Petitioners school-building in Door No.148B R.C.Compound Mount Road Coonoor-643 102 Nilgris District vide proceedings Na.Ka.No.A1/823/2018 dated 18.07.2018 along with the Special Notice dated 26.07.2018 annexed therein (demanding Rs.58,474/- from 01.10.2017 to 26.07.2018) and in Na.Ka.No.823/2018/A1 dated 08.10.2018 and subsequent Notice in Na.Ka.No.A1/823/2018 dated 26.10.2018(received by the school on 30.10.2018) (demanding Rs.1,93,422/- for the year 2017-2018 to 2018-2019) and all further proceedings towards the demand and collection of Property Tax in relation to the Petitioner school as unconstitutional, Ultra Vires, null and void.

WP No.29388 of 2018:

declaring the impugned TamilNadu Municipal Laws(second Amendment) Act 2018 published vide Extraordinary Notification dated 25.1.2018 and the consequential Demand Notices, special notices and all proceedings thereof including distrait proceedings, in relation to the petitioner school and as unconstitutional, ultra vires, null and void.

WP No.30236 of 2018:

to declaring the impugned Tamil Nadu Municipal laws (Second Amendment) act 2018 published vide Extraordinary Notification dated 25-1-2018 and the consequential Demand Notices In REf NO 159/017/01003 159/017/01004 159/017/01005 issued by the 3rd respondent Commissioner dated 19-6-18 demanding payment of Rs 13,929/- each in respect of 3 blocks (1003 1004 and 1005) totaling Rs 41,787 and in Ref NO 159/017/01006 159/017/01007 159/017/01008 dated 19-6-2018 demanding payment of Rs 13,029 each in respect of 3 blocks (1006 1007 and 1008) totaling Rs 39,087/- and further proceedings towards property tax in relation to the petitioner school and as unconstitutional ultra vires null and void.

WP No.30274 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.01.2018 and the consequential Demand Notices and all proceedings in furtherance thereof in relation to the petitioner school and as unconstitutional, ultra vires, null and void.

WP No.30364 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.01.2018 and all proceedings in furtherance thereof including distraint proceedings, in relation to the petitioner school and as unconstitutional, ultra vires, null and void,

WP No.30371 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.01.2018 and all proceedings in furtherance thereof in relation to the petitioner school and as unconstitutional, ultra vires, null and void.

WP No.30679 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 (Act No.6 of 2018) published vide Extraordinary Notification dated 11.01.2018 and the consequential notification of the 2nd respondent Chennai Municipal Corporation in R.D.C. No.G1/6481/2008 dated 02.03.2018 and the Demand Notices and all proceedings in furtherance thereof and as unconstitutional, ultra vires, null and void.

W.P.No.30689 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) act 2018 published in the Tamil Nadu Government Gazette vide Extraordinary Notification on 25.01.2018 under Section 2 Part V and the consequential provisional Demand Notice No.97371277 dated 08.01.2018 (demanding payment of Rs.39,369/- towards property tax from the petitioner school for 2017-2018) and the final Demand Notice Nos.97371277 (demanding the petitioner school to pay a sum of Rs.27, 518/- towards property tax in so far as the school-buildings viz. door Nos.126D 126E and 126F are concerned) and 9737026 (demanding the petitioner school to pay a sum of Rs.11, 878/- towards property tax in so far as the school-building viz., Door Nos.126C is concerned) dated 19.01.2018 respectively and the consequential impugned Demand Notice in Na.Ka.No.1365/2018/PC 97(The) dated 30.04.2018 (demanding the Petitioner-school to pay the arrears of property tax) and all further proceedings towards Property Tax in relation to the Petitioner school, pending disposal of the Writ Petition, and pass such further or other suitable order.

WP No.30695 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) act 2018 published in the Tamil Nadu Government Gazette vide Extraordinary Notification on 25.01.2018 under Section 2 Part V and the consequential Demand Notices issued by the 3rd respondent Executive Authority vide Special Notice Nos.076/0001994, 076/0001995 and 076/0001996 dated 10.10.2018 respectively (demanding payment of property tax in respect of petitioners school-buildings in Door Nos.11/1, 11/1A, and 11/1B, Saltana Road, Pollachi, Coimbatore District to a tune of Rs.37,544/-, Rs.43,571/- and Rs.893/- respectively as the increased new assessment for the half year commencing 1st October 2017), and all further proceedings towards the demand and collection of property Tax in Relation to the petitioner School as unconstitutional Ultra Vires null and void.

WP No.30703 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) act 2018 published vide Extraordinary Notification dated 11.01.2018 and the consequential notification of the 2nd respondent Chennai Municipal Corporation in R.D.C. No.G1/6481/2008 dated 02.03.2018 and the Demand Notices and all proceedings in furtherance thereof as unconstitutional, ultra vires, null and void.

WP No.31060 of 2018:

to declare that the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 published in Section - 2, Part IV of the Tamil Nadu Government Gazette dated 25.1.2018, in respect of the amendment to Section 101 (c) of the Chennai City Municipal Corporation Act, 1919, Section 122 (c) of the Madurai City Municipal Corporation Act, 1971, Section 123 (c) of the Coimbatore City Municipal Corporation Act, 1981 and Section 83 (c) of the Tamil Nadu District Municipalities Act, 1920, revoking the general exemptions granted to the buildings used for educational purposes as ultra vires of the constitution and illegal.

WP No.31063 of 2018:

to declare that the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 published in Section - 2, Part IV of the Tamil Nadu Government Gazette dated 25.1.2018, in respect of the amendment to Section 101 (c) of the Chennai City

Municipal Corporation Act, 1919, Section 122 (c) of the Madurai City Municipal Corporation Act, 1971, Section 123 (c) of the Coimbatore City Municipal Corporation Act, 1981 and Section 83 (c) of the Tamil Nadu District Municipalities Act, 1920, revoking the general exemptions granted to the buildings used for educational purposes as ultra vires of the constitution and illegal.

WP No.31100 of 2018:

to declare that the impugned Tamil Nadu Municipal laws (Second Amendment) Act, 2018 published in Section-2, part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the amendment to Section 101(c) of the Chennai City Municipal Corporation Act, 1919 Section 122(c) of the Madurai City Municipal Corporation Act, 1971, Section 123(c) of the Coimbatore city Municipal Corporation Act, 1981 and Section 83 (c) of the Tamil Nadu District Municipalities Act, 1920 revoking the general exemptions granted to the buildings used for educational purposes as ultra-vires of the Constitution and illegal.

WP No.31107 of 2018:

to declare that the impugned Tamil Nadu Municipal laws (Second Amendment) Act, 2018 published in Section-2, part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the amendment to Section 101(c) of the Chennai City Municipal Corporation Act, 1919 Section 122(c) of the Madurai City Municipal Corporation Act, 1971, Section 123(c) of the Coimbatore city Municipal Corporation Act, 1981 and Section 83 (c) of the Tamil Nadu District Municipalities Act, 1920 revoking the general exemptions granted to the buildings used for educational purposes as ultra-vires of the Constitution and illegal.

WP No.31120 of 2018:

to declare that the impugned Tamil Nadu Municipal laws (Second Amendment) Act, 2018 published in Section-2, part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the amendment to Section 101(c) of the Chennai City Municipal Corporation Act, 1919 Section 122(c) of the Madurai City Municipal Corporation Act, 1971, Section 123(c) of the Coimbatore city Municipal Corporation Act, 1981 and Section 83 (c) of the Tamil Nadu District Municipalities Act, 1920 revoking the general exemptions granted to the buildings used for educational purposes as ultra-vires of the Constitution and illegal.

WP No.31129 of 2018:

to declare that the impugned Tamil Nadu Municipal laws (Second Amendment) Act, 2018 published in Section-2, part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the amendment to Section 101(c) of the Chennai City Municipal Corporation Act, 1919 Section 122(c) of the Madurai City Municipal Corporation Act, 1971, Section 123(c) of the Coimbatore city Municipal Corporation Act, 1981 and Section 83 (c) of the Tamil Nadu District Municipalities Act, 1920 revoking the general exemptions granted to the buildings used for educational purposes as ultra-vires of the Constitution and illegal.

WP No.31134 of 2018:

to declare that the impugned Tamil Nadu Municipal laws (Second Amendment) Act, 2018 published in Section-2, part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the amendment to Section 101(c) of the Chennai City Municipal Corporation Act, 1919 Section 122(c) of the Madurai City Municipal Corporation Act, 1971, Section 123(c) of the Coimbatore city Municipal Corporation Act, 1981 and Section 83 (c) of the Tamil Nadu District Municipalities Act, 1920 revoking the general exemptions granted to the buildings used for educational purposes as ultra-vires of the Constitution and illegal.

WP No.31196 of 2018:

declaring the Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.01.2018 and the consequential Demand Notice in No. 81241505 dated Nil demanding payment of Rs. 45,125/- every six months towards Property Tax from the petitioner school with retrospective effect from 01.10.2017 as unconstitutional, ultra vires, null and void.

W.P.No.31336 of 2018:

to declare that the impugned TamilNadu Municpal Laws(Second Amendment)Act 2018 published in section 2 part IV of the

TamilNadu Government Gazette dated 25.1.2018 in respect of the amendment to section 101(c) of the chennai city Municipal corporation Act 1919 section 122(c) of the Madurai city Municipal corporation Act 1971, Section 123(C) of the Coimbatore City Municipal Corporation Act, 1981 & Section 83(c) of the Tamil Nadu District Municipalities act, 1920, revoking the general exemptions granted to the buildings used for educational purposes as ultra-Vires.

WP No.31368 of 2018:

to declare that the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 published in Section -2, Part IV of the Tamil Nadu Government Gazette dated 25.01.2018 in respect of the amendment to section 101 (c) of the Chennai Municipal Corporation Act, 1919, Section 122 (c) of the Madurai City Municipal Corporation Act, 1971, Section 123 (c) of the Coimbatore city Municipal Corporation Act, 1981 and Section 83 (c) of the Tamil Nadu District Municipalities Act, 1920, revoking the general exemptions granted to the buildings used for educational purposes as ultra-vires of the Constitution and illegal.

WP No.31418 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.1.2018 and the consequential Demand Notice in Ref. No. 057/013/01244 dated 6.8.2018 demanding payment of property tax in respect of building in Door No. 20A to a tune of Rs.31,599/- for 2017-2018 2nd half year, Rs. 31,599/- for 2018-2019 1st half year, and Rs.31,599/- for 2018-2019 2nd half year, totalling Rs. 94,797/-, the consequential Special Notice dated Nil demanding Rs. 31,599/- for 2nd half year of 2017-2018 and all further proceedings towards Property Tax in relation to the petitioner School and as unconstitutional, ultra vires, null and void.

WP No.31426 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published vide Extraordinary Notification dated 25.1.2018 and the consequential Demand Notice in Ref. No. 057/013/01245 dated 6.8.2018 demanding payment of property tax in respect of building in Door No. 24/1 to a tune of Rs.1,10,265/- for 2017-2018 2nd half year, Rs. 1,10,265/- for 2018-2019 1st half year, and Rs.1,10,265/- for 2018-2019 2nd half year, totalling Rs. 3,30,795/-, the consequential Special

Notice dated Nil demanding Rs. 1,10,265/- for 2nd half year of 2017-2018 and all further proceedings towards Property Tax in relation to the petitioner School and as unconstitutional, ultra vires, null and void.

WP No.31613 of 2018:

to declare that the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 published in Section - 2, Part IV of the Tamil Nadu Government Gazette dated 25.01.2018 in respect of the amendment to Section 101 (c) of the Chennai City Municipal Corporation Act, 1919, Section 122 (c) of the Madurai City Municipal Corporation Act, 1971, Section 123 (c) of the Coimbatore City Municipal Corporation act 1981 and Section 83(C) of the Tamil Nadu District Municipal Act, 1920 Revoking the general exemptions granted Buildings used for Education Purposes Ultra Vires of the Constitution and illegal.

WP No.32404 of 2018:

declaring the impugned Amendment Act No.6 of 2018 dated 25.1.2018 namely TamilNadu Municipal Laws(second Amendment act 2018) as such it takes away the right of claiming exemption from payment of property tax in respect of petitioner members Educational Institutions as illegal, arbitrary and ultra virus to the constitution

WP No.32468 of 2018:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published in Section-2 Part IV of the Tamil Nadu Government Gazette extraordinary dated 25.01.2018 in respect of the amendment of the section 101(c) of the Chennai City Municipal Corporation Act, Cancelling the exemption granted to the buildings used for Un-Aided Educational Institutions and hostels attached thereto on the file of the respondents as ultra vires of the constitution and as such illegal and unsustainable in law.

WP No.33375 of 2018:

to declare that the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 published in Section -2, Part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the amendment to Section 101 (c) of the Chennai City Municipal Corporation Act, 1919, Section 122(c) of the Madurai City Municipal Corporation Act, 1971, Section 123 (c) of the Coimbatore City Municipal Corporation Act, 1981 and Section 83

(c) of the Tamil Nadu District Municipalities Act, 1920, revoking the general exemptions granted to the buildings used for educational purposes as ultra - vires of the Constitution and illegal.

WP No.33386 of 2018:

declaring the Tamil Nadu Municipal Laws (Second Amendment) Act, 2018, published in Section 2 Part IV of the Tamil Nadu Government Gazette dated 25.1.2018, in respect of the Amendment to Sec 101 (c) of the Chennai City Municipal Corporation Act, cancelling the exemption granted to the buildings used for the unaided educational institutions, on the file of the 2nd respondent, as ultra vires of the Constitution and illegal.

WP No.33780 of 2018:

declaring the Tamil Nadu Municipal Laws (Second Amendment) Act, 2018, published in Section -2 Part IV of the Tamil Nadu Government Gazette dated 25.01.2018, in respect of the Amendment to Section 101(c) of the Chennai City Municipal Corporation Act 1919, cancelling the exemption grated to the buildings used for the unaided educational Institution is irrational, illegal and ultra-vires of the Constitution of India in so far as the petitioner School is concerned.

WP No.26595 of 2018:

declaring Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 published in Section-2 Part IV of the Tamil Nadu Government Gazette dated 25.01.2018 as ultra vires and unconstitutional.

WP No.4297 of 2019:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published in Section 2 part IV of the Tamil Nadu Government Gazette extraordinary dated 25/01/2018 in respect of the amendment of the section 101 (c) of the Chennai City Municipal Corporation Act, Canceling the exemption granted to the buildings wherein self Financing Courses are conducted in Aided Educational Institutions and hostels attached thereto on the file of the respondents as ultra vires of the constitution and as such illegal and unsustainable in law.

WP No.4292 of 2019:

declaring the impugned Tamil Nadu Municipal Laws (Second Amendment) Act 2018 published in Section 2 part IV of the Tamil Nadu Government Gazette extraordinary dated 25/01/2018 in respect of the amendment of the section 101 (c) of the Chennai City Municipal Corporation Act, Cancelling the exemption granted to the buildings used for Un Aided Educational Institutions and hostels attached thereto on the file of the respondents as ultra vires of the constitution and as such illegal and unsustainable in law.

WP No.21599 of 2019:

declaring the impugned Amendment Act, No.6 of 2018 dated 25.1.2018 namely, Tamil Nadu Municipal Laws (Second Amendment Act 2018) as such it takes away the right of claiming exemption from payment of Property Tax in respect of petitioners School as illegal, arbitrary and ultra virus to the Constitution.

W.P (MD) No.21071 of 2018:

to declare the part III of the Gazatte Notification dated 25.01.2018 pertaining to the Amendment made in section 122(C) of the Madurai City Municipal Corporation Act 1971 as illegal unconstitutional and pass any further or other orders.

W.P.(MD) 15658 of 2019:

directing the 2nd Respondent to drop all the proceedings under the Demand Notice dated 26/07/2018 in Na.Ka.No.156/2018/A2 issued by the 2nd Respondent and thereby to restrain the 2nd Respondent from insisting for payment of Property Tax to issue Sanitary Certificate for the premises belonging to the Petitioner, by considering the petitioner's representation dated 26.06.2019, pursuant to the order passed by the Divisional Benche of the Principal Seat of this Hon'ble Court in W.P.No.27451 of 2018 dated 22.10.2018.

For Petitioner Counsel:

M/s.S.Seralathan :W.P.27451/2018, 31336/2018,
31368/18, 31129/18,
31120/18, 31107/18,
31100/18, 31134/18,
31613/2018, 31060/2018, 31063/2018.

Mr.Godson Swaminathan:W.P.29234/18, 30274/18

M/s.Isaac Chambers :W.P.29242/18, 29388/18, 30236/18, 31418/18, 31426/18, 31196/18, 30371/18, 30703/18, 30695/18, 30679/18, 30371/18, 30364/18, 30689/2018

Mr.C.Johnson :W.P.32468/2018, 4297/2019, 4292/19.

M/s.Ebenezer Paul:W.P.No.33780/2018

M/s.L.Murali Krishnan:W.P.No.34242 of 2018

M/s.E.Vijay Anand: W.P.No.32404 of 2018

M/s.Father Xavier Association:W.P.18008 of 2018

M/s.Krishna Ravindran :W.P.21599/2019

M/s.Venkadeshan :W.P.No.20537/18, 28099/2018, 28113/2018, 28123/2018

M/s.R.D.Ashok Kumar : W.P.No.26595/2018

M/s.K.Vasuvenkat : W.P.20519/2018

M/s.A.Jenasenan :W.P.23676 of 2018

M/s.S.Amala Irudhayamarry:W.P.No.26574/2018, 26633/2018, 29204/2018, 29211/2018, 29217 of 2018

M/s.Karal Marx :W.P.(MD) 21071 of 2018

M/s.S.Rajajaya Chandra Paul: W.P (MD) 15658 of 2019

Respondent Counsel:

M/s.Akil Akbar Ali :Respondent-1 W.P.No.18008/2018, 20537/2018, 20519/2018, 23676/2018, 26633/2018, 28099/2018, 28113/2018, 28123/2018, 32468/2018,

31196/2018,21599/2018,
30703/2018, 30679/2018,
30689/2018

Respondent 1 and 2:W.P.No.29388/2018,
31368/2018, 31418/2018,
31426/2018, 31129/2018,
31120/2018, 31107/2018,
31100/2018, 32404/2018,
31613/2018, 30371/2018,
30695/2018, 30371/2018,
30364/2018, 31063/2018, 26574/2018

Respondent 1 to 3:W.P.31336/2018, 31134/2018

Mr.E.Manoharan AGP :Respondent 1 to 3: W.P.27451 of 2018,

Respondent 1 to 2:W.P.No.29204/2018,
29211/2018, 29217/2018,
29234/2018

Respondent 1 to 4:W.P.29242/2018,
30236/2018

Mr.K.Soundararajan: Respondent 2 to 3 in W.P.No.18008/2018,
20537/2018, 32468/2018,
33780/2018, 4297/2019,
4292/2019

Respondent 2 to 4 in W.P.No.30274/2018,
30703/2018, 33780/2018,
30679/2018.

Respondent No.2 in W.P.No.20519/2018,
23676/2018

Mr.R.P.Prathap Singh :Respondent 3 in W.P.No.26574/2018

M/s.K.Bhuvaneswari :Respondent 2 and 3 in W.P.No.26633/2018

M/s.Shanthi :Respondent 2 and 3 in W.P.No.28099/2018,
28113/2018, 28123/2018

Mr.P.Srinivas :Respondent 3 and 4:W.P.29204 of 2018,
29211/2018, 29234/2018

Respondent 3 in W.P.29217/2018, 31368/2018,31129/2018, 31120/2018, 31107/2018, 31100/2018

Respondent 3 to 6 in W.P.No.29388/2018

M/s.R.Magesh :Respondent 2 in W.P.No.31196 of 2018
Respondent 2 to 3 in W.P.30689 of 2018

M/s.P.S.SivashanmughaSundaram: Respondent 1 in W.P.NO.30274/2018

Respondent 1 to 3 in W.P.No.31060 of 2018

Mr.R.Udayakumar AGP:Respondent 1 to 3 in W.P.No.31336/2018,

Respondent 1 in W.P.NO.33780/2018, 4297/19, 4292/2019

M/s.A.S.Thambuswamy: Respondent 3 in W.P.31418/2018

Respondent 3 to 4 in W.P.No.31426/2018, 30695 of 2018

M/s.J.Sathyanarayanan :Respondent 3 to 4 in W.P.31196 of 2018

M/s.A.Zakkir Hussain :Respondent 3 to 4 in W.P.No.30371/2018

Respondent 1 to 2 in W.P.No.26595 of 2018

Respondent 3 to 4 in W.P.No.30371 of 2018, 30364 of 2018

C O M M O N   O R D E R

(Order of the Court was delivered by SUBRAMONIUM PRASAD, J)

Challenge in these batch of writ petitions is to Act 6 of 2018 i.e., Tamil Nadu Municipality Laws (Second Amendment) Act 2018. This Act seeks to amend Section 101 of the Chennai City Municipal Corporation Act, 1919, Sections 122 (1)(c) and 122(2) of Madurai City Municipal Corporation Act, 1971 and Sections 123 (1)(c) and 123(2) of Coimbatore City Municipal Corporation Act, 1981 and Section 83 (1)(c) and 83(2) of the Tamilnadu District Municipalities Act, 1920.

2. The Tamil Nadu Act 6 of 2018, reads as hereunder:

ACT No. 6 OF 2018.

An Act further to amend the laws relating to the Municipal Corporations and Municipalities in the State of Tamil Nadu.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-eighth Year of the Republic of India as follows:—

PART-I.

PRELIMINARY.

1. (1) This Act may be called the Tamil Nadu Municipal Laws (Second Amendment) Act, 2018.

Short title and commencement.

(2) It shall come into force at once.

PART-II.

AMENDMENTS TO THE CHENNAI CITY MUNICIPAL CORPORATION ACT, 1919. (Tamil Nadu Act IV of 1919).

Amendment of Section 101.

2. In Section 101 of the Chennai City Municipal Corporation Act, 1919,—

(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 corporation 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.

PART-III.

AMENDMENTS TO THE MADURAI CITY MUNICIPAL CORPORATION ACT, 1971.

Tamil Nadu Act 15 of 1971.

Amendment of Section 122.

3. In Section 122 of the Madurai City Municipal Corporation Act, 1971,—

(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 corporation 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.

PART-IV.

AMENDMENTS TO THE COIMBATORE CITY MUNICIPAL CORPORATION ACT, 1981.

Tamil Nadu Act 25 of 1981.

Amendment of Section 122.

4. In section 123 of the Coimbatore City Municipal Corporation Act, 1981,—

(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 corporation 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.

PART-V.
AMENDMENTS TO THE TAMIL NADU DISTRICT MUNICIPALITIES ACT, 1920.
Tamil Nadu Act V of 1920.

Amendment of section 83.

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."

3. The common feature in all the Sections, now sought to be amended, is exemption from payment of property tax, which had been given for all the buildings, used for educational purpose, has now been restricted only to the buildings which are used for educational institutions run by Government or Corporation or by any other local authority or educational institutions aided by the Government, meaning thereby, exemptions granted to educational institutions not run by Government or Corporation or any other local authority, stands withdrawn by this amendment. Majority of the writ petitioners are unaided minority institutions. It is the contention of the minority institutions that their rights under Article 30 of the Constitution of India, would get affected, if the exemption from the payment of property tax, is withdrawn. It is also the contention of the minority institutions that these institutions work on a no profit no loss basis and ensure imparting of excellent academic education and high discipline among students, on a very reasonable and nominal fee. These institutions state that they do not receive any capitation fee nor do they accept any donations except the fee, which they collect from the students

is just sufficient for them to meet the regular expenditure of the school. It is submitted that if exemption from payment of property tax is withdrawn, then it would be an additional burden on the students, who would have to pay for the property tax.

4. It is further submitted that under Section 12 (c) of the Right of Children to Free and Compulsory Education Act, 2009, a school has to admit in class I, to an extent of at least twenty-five per cent. of the strength of that class, children belonging to weaker section and disadvantaged group on the neighbourhood and provide free and compulsory elementary education till their completion. The schools cannot afford to fulfill the obligations put on them, under the Right of Children to Free and Compulsory Education Act, 2009, if the exemption from payment of property tax, is withdrawn from such schools. Schools contend that there is no basis for withdrawing exemption from the educational institutions which have the protection under Article 30 of the Constitution of India.

5. It has been contended by the minority institutions that most of the students in the school hail from very lower economic strata and belong to minority communities. The schools are only carrying out their philanthropic aim which is to provide good education to the children, at a very low / affordable fee. It is stated that these organisations are not driven by profit motive. It is the contention of the minority institutions that charitable organisations, cannot be clubbed with other private schools, in which high fees are charged and that these schools like schools run by the government, seek to perform the same duty, as the Government does, that is to provide good education at a very nominal cost. Exempting only the educational institutions run by the Government or any local authority alone from levy of property tax and clubbing the charitable institutions with other private institutions, is violative of Article 14 of the Constitution of India.

6. The other schools which are not minority institutions under Article 30 would contend that the very concept of taxing the educational institutions for providing education is unconstitutional and void. 'Education' by itself is 'charitable and philanthropic' and therefore, all the buildings used for education purposes are obviously for charitable and philanthropic purpose. It is the contention of such schools that educational institutions which provide for education are not engaged in the trade or business in the country. It is more of a mission motivated by the object of doing charity. It is contended that schools collect fees as determined by the Fee Determination Committee under the Tamil Nadu Fee Regulation Act,

2009 and therefore, subjecting the buildings owned by such schools to property tax, would force the institutions to claim higher fee from the students. It is stated that schools do not have any other source of income, other than fees collected by them from the students.

7. It is also stated that denying exemption from paying property tax is contrary to Article 41 of the Constitution of India, which states as follows:

> "The State shall, within the limits of its economic capacity and development, make effective provision for securing the right to work, to education...."

8. It is therefore, argued that the Government cannot pass a law which is directly contrary to the constitutional mandate enshrined in Part-IV of the Constitution of India.

9. Learned counsel for the educational institutions would contend that merely because, they charge fees, that alone cannot be a factor to deny the exemption from levy of property tax, which has been extended to them. Minority institutions contend that they are providing education with a very subsidized fee and they are only performing acts of charity and philanthropy. It is also argued that the fact that some of the institutions make some profits, it does not mean that the exemption which was given to them should be taken away.

10. The argument of the petitioners therefore, can be summarised as under.

(i) there is no difference between educational institutions run by the Government or authorities and charitable institutions. Both provide education at a low cost. There is not much difference in the fee structure and therefore, there cannot be any discrimination between them.

(ii) Even though the charitable institutions provide education with a nominal fee, may have surplus revenue, it does not mean that they are run with a motive to earn profits. The surplus amount is spent for the welfare of the students and other philanthropic activities. Merely charging fees, does not lead to a conclusion that the institutions lose its character as a charitable institutions.

(iii) By virtue of Article 21A of the Constitution of India and the Right of Children to Free and Compulsory Education Act, 2009 which mandates that a school has to admit students in class I, to an extent of at least twenty-five per cent. of the strength of that class, children belonging to weaker section and disadvantaged group on the neighbourhood and provide free and compulsory elementary education till their completion, classification between government and non government institutions cannot be made and exemption from payment of property tax, cannot be restricted only to the buildings used for education purposes, belonging to the Government, Corporation, authorities which are instrumentalities of the State and aided institutions.

(iv) The statement of objects and reasons do not state as to why the exemption to property tax has been withdrawn and therefore there is no intelligible differentia, as to why the exemption has been granted only to buildings used for education purposes, belonging to the Government, Corporation, authorities which are instrumentalities of the State and aided institutions.

(v) In the same area, some educational institutions including minority institutions have got two schools, one aided and one not aided. It will not be practically feasible or possible to tax one building which is aided and the other building which is not aided.

11. On behalf of the State, it is contended that State government have the power to impose tax and grant exemption. The Third State Finance Commission among others, has recommended that the provisions exempting all educational institutions from payment of property tax should be removed. Based on the recommendation, the government decided to do away with the exemption given from payment of property tax for all the buildings used for education purpose, except those which are run by the Government or Corporation or any other Municipalities, or institutions aided by the Government and also to have uniformity in the assessment of property tax. In accordance with the decision taken by the Third State Finance Commission, Government have decided to amend the provisions relating to the payment of property tax in the Chennai City Municipal Corporation Act, 1919 (Tamil Nadu Act IV of 1919), the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981) and the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920).

12. It is further contended by the State that when the power to impose tax and grant exemption having been validly conferred on the State government, the State government can by amendment, decide to withdraw the exemption granted by it. The legislature

cannot be denied of such a right. It cannot be urged that once exemption is validly granted, the legislature cannot withdraw it.

13. Heard the learned counsel for the parties and perused the materials available on record.

14. The question that arises in these batch of cases is as to whether the legislature could be permitted to grant exemption from the payment of property tax only for the buildings used for education purpose, belonging to the government or Corporation or by any local authority or aided institutions and whether the amendment brought in by Act 6 of 2018 i.e., Tamil Nadu Municipality Laws (Second Amendment) Act, 2018, is violative of Article 14 of the Constitution of India.

15. Section 98 of the Chennai City Municipal Corporation Act, 1919, Section 115 of Madurai City Municipal Corporation Act, 1971, Section 117 of Coimbatore City Municipal Corporation Act, 1981 and Section 78 of the Tamilnadu District Municipalities Act, 1920, gives power to the Municipality council to levy property tax.

16. Section 101 of the Chennai City Municipal Corporation Act, 1919, Sections 122 of Madurai City Municipal Corporation Act, 1971, Section 123 of Coimbatore City Municipal Corporation Act, 1981 and Section 83 (1)(c) and 83(2) of the Tamilnadu District Municipalities Act, 1920, prior to Act 6 of 2018 i.e., Tamil Nadu Municipality Laws (Second Amendment) Act 2018, gives exemption to all educational institutions.

17. Entry 49 List II permits the State Government to impose tax on land and buildings.

18. Under Article 243-X of the Constitution of India, a legislature of a State may, by law, authorize the Municipality to levy, collect and appropriate such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits.

19. Article 243X of the Constitution of India, empowers the Municipal Council to levy and collect property tax on lands coming under the Municipality.

20. A State is entitled to change its earlier decision. It cannot be said that there is a vested right in the educational institutions to claim exemption from payment of property tax. There cannot be any vested right for a concession. Infact there

is no vested right that concession once granted, cannot be withdrawn.

21. The State is entitled to alter, amend or rescind its policy decision. The Municipality has to augment its resources for providing facilities / amenities to the people living in Municipality. In order to augment its resources, if the government decides to restrict the exemption granted to the educational institutions only to places owned by such educational institutions run by the government alone, cannot be said to be one against public interest. It is well settled that a policy decision if taken in public interest should be given effect to. Infact Courts have gone to the extent of saying that even such decisions have an impact on retrospective effect, can also be upheld, unless it is shown that it deserves to be struck down on the ground of unreasonableness.

22. The petitioners have placed heavy reliance on the the judgment of a Bench of Five Judges of the Hon'ble Supreme Court in Kannathat Thatehunni Moopil Nair, etc. Vs. State of Kerala and Another, reported in AIR 1961 SC 552. In the said judgment, the constitutionality of the Travancore Cochin Land Tax Act, 15 of 1955, as amended by the Travancore-Cochin Land Tax (Amendment) Act, 10 of 1957, was under challenge. The forest lands in Kerala, before the State reoganisation, were covered under the Madras Preservation of Private Forests Act, Madras Act 27 of 1949. Even after the State reorganisation, the Madras Preservation of Private Forests Act, are applied to these forests. Under the said Act, the owners of forests, could not sell, mortgage, lease or otherwise alienate any portion of their forests without the previous sanction of the District Collector nor could they without similar permission, cut trees or do any act likely to denude the forest or diminish its utility as such. However power was given to the District Collector, to permit a small number of trees in the forest to be cut.

23. The petitioner in that case was given permission to cut certain trees in the forest which brought income to the petitioner. In that case, under the Act, the land Tax at a flat rate of Rs.2/- per acre was imposed. On the advent of the Travancore Cochin Land Tax Act, 15 of 1955, the District Collector of Palghat, purporting to act under Section 5-A of the Act, issued a notice to the petitioner provisionally assessing the petitioner's forest under the said Act, to a sum of Rs.50,000/- per annum. The said Act, which gave power to the Government to make provisional assessment of basic tax in the case of unsurveyed lands, was under challenge.

24. The State Government took a stand that Article 265 of the Constitution of India, is a complete answer to the challenge to the constitutionality of the State Act, for levy of tax. While dealing with these provisions, the Hon'ble Supreme Court observed that if property of the same character has to be taxed, then the taxation must be by the same standard, so that the burden of taxation may fall equally on all persons holding that kind and extent of property. If taxation, generally speaking, imposes a similar burden on everyone with reference to that particular kind and extent of a property, on the same basis of taxation, the law shall not be open to attack on the ground of inequality, even though the result of the taxation may be that the total burden of different persons may be unequal. It must be noted that in the very same paragraph the Hon'ble Supreme Court has gone to say that if the legislature has classified persons or properties into different categories, which are subjected to different rates of taxation with reference to income or property, such a classification would not be open to the attack of inequality, on the ground that the total burden resulting from such a classification is unequal. The Hon'ble Supreme Court further went on to say that the different kinds of property can be subjected to different rates of taxation, but so long as there is a rational basis for the classification, Article 14 will not be in the way of such classifications resulting in unequal burdens on different classes of property. But, if the same class of property similarly situated is subjected to an incidence of taxation, which results in inequality, the law may be struck down as creating an inequality amongst holders of the same kind of property. Relying on these portions, it has been contended that the State cannot pick and choose buildings belonging to them and totally exempt them from the applicability of property tax. According to the petitioners, all educational institutions would come under one common class and the incidence of taxation, should be common to all the properties.

25. The petitioners would contend that granting exemption only to properties held by government educational institutions and government aided institutions, will result in inequality and the government cannot distinguish between properties held by educational institutions owned by the Government or by a private management.

26. It is worthwhile to mention that the proposition stated supra does not negate the basic proposition of Article 14 of the Constitution of India that a statute can give a discretion to the government to select and classify persons or things to whom

the provisions are to be applied. This proposition also does not negate the principle that a classification by government may be found on intelligible differentia.

27. The Hon'ble Supreme Court in Ram Krishna Dalmia Vs. S.R.Tendolkar, reported in AIR 1958 SC 538: 1959 SCR 279, observed as under.

> "11. The principal ground urged in support of the contention as to the invalidity of the Act and/or the notification is founded on Article 14 of the Constitution. In Budhan Choudhry v. State of Bihar [(1955) 1 SCR 1045] a Constitution Bench of seven Judges of this Court at p. 1048-49 explained the true meaning and scope of Article 14 as follows;
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> > "The provisions of Article 14 of the Constitution have come up for discussion before this Court in a number of cases, namely, Chiranjit Lal Choudhuri v. Union of India [(1950) SCR 869], State of Bombay v. F.N. Balsara [(1951) SCR 682], State of West Bengal v. Anwar Ali Sarkar [(1952) SCR 284] , Kathi Raning Rawat v. State of Saurashtra [(1952) SCR 435] , Lachmandas Kewalram Ahuja v. State of Bombay [(1952) SCR 710] , Qasim Razvi v. State of Hyderabad [(1953) SCR 581] and Habeeb Mohamad v. State of Hyderabad [(1953) SCR 661] . It is, therefore, not necessary to enter upon any lengthy discussion as to the meaning, scope and effect of the article in question. It is now well established that while article 14 forbids class legislation, it does not forbid reasonable classification for the purposes of legislation. In order, however, to pass the test of permissible classification two conditions must be fulfilled, namely, (i) that the classification must be founded on an intelligible differentia which distinguishes persons or things that are grouped together from others left out of the group, and (ii) that that differentia must have a rational relation to the object sought to be achieved by the statute in question. The classification may be founded on different bases, namely, geographical, or according to objects or occupations or the like. What is necessary is that there must be a nexus between the basis of classification and the object of the Act under consideration. It is also well established by the decisions of this

Court that Article 14 condemns discrimination not only by a substantive law but also by a law of procedure."

The principle enunciated above has been consistently adopted and applied in subsequent cases. The decisions of this Court further establish—

(a) that a law may be constitutional even though it relates to a single individual if, on account of some special circumstances or reasons applicable to him and not applicable to others, that single individual may be treated as a class by himself;

(b) that there is always a presumption in favour of the constitutionality of an enactment and the burden is upon him who attacks it to show that there has been a clear transgression of the constitutional principles;

(c) that it must be presumed that the legislature understands and correctly appreciates the need of its own people, that its laws are directed to problems made manifest by experience and that its discriminations are based on adequate grounds;

(d) that the legislature is free to recognise degrees of harm and may confine its restrictions to those cases where the need is deemed to be the clearest;

(e) that in order to sustain the presumption of constitutionality the court may take into consideration matters of common knowledge, matters of common report, the history of the times and may assume every state of facts which can be concieved existing at the time of legislation; and

(f) that while good faith and knowledge of the existing conditions on the part of a legislature are to be presumed, if there is nothing on the face of the law or the surrounding circumstances brought to the notice of the court on which the classification may reasonably be regarded as based, the presumption of constitutionality cannot be carried to the extent of always holding that there must be some undisclosed and un-known reasons for subjecting certain individuals or corporations to hostile or discriminating legislation.

The above principles will have to be constantly borne in mind by the court when it is called upon to adjudge the constitutionality of any particular law attacked as discriminatory and violative of the equal protection of the laws."

12. A close perusal of the decisions of this Court in which the above principles have been enunciated and applied by this Court will also show that a statute which may come up for consideration on a question of its validity under Article 14 of the Constitution, may be placed in one or other of the following five classes:

(i) A statute may itself indicate the persons or things to whom its provisions are intended to apply and the basis of the classification of such persons or things may appear on the face of the statute or may be gathered from the sorrounding circumstances known to or brought to the notice of the court. In determining the validity or otherwise of such a statute the court has to examine whether such classification is or can be reasonably regarded as based upon some differentia which distinguishes such persons or things grouped together from those left out of the group and whether such differentia has a reasonable relation to the object sought to be achieved by the statute, no matter whether the provisions of the statute are intended to apply only to a particular person or thing or only to a certain class of persons or things. Where the court finds that the classification satisfies the tests, the court will uphold the validity of the law, as it did in Chiranjitlal Chowdhri v. Union of India [(1950) SCR 869] State of Bombay v. F.N. Balsara [(1951) SCR 682] Kedar Nath Bajoria v. State of West Bengal [(1954) SCR 30] , S.M. Syed Mohammad & Company v. State of Andhra [(1954) SCR 1117] , and Budhan Choudhry v. State of Bihar [(1955) 1 SCR 1045] .

(ii) A statute may direct its provisions against one individual person or thing or to several individual persons or things but no reasonable basis of classification may appear on the face of it or be deducible from the surrounding circumstances, or matters of common knowledge. In such a case the court will strike down the law as an instance of naked discrimination, as it did in Ameerunnissa Begum v. Mahboob Begum [(1953) SCR 404] and Ramprasad Narain Sahi v. State of Bihar [(1953) SCR 1129] .

(iii) A statute may not make any classification of the persons or things for the purpose of applying its provisions but may leave it to the discretion of the Government to select and classify persons or things to whom its provisions are to apply. In determining the question of the validity or otherwise of such a statute the court will not strike down the law out of hand only because no classification appears on its face or because a discretion is given to the Government to make the selection or classification but will go on to examine and ascertain if the statute has laid down any principle or policy for the guidance of the exercise of discretion by the Government in the matter of the selection or classification. After such scrutiny the court will strike down the statute if it does not lay down any principle or policy for guiding the exercise of discretion by the Government in the matter of selection or classification, on the ground that the statute provides for the delegation of arbitrary and uncontrolled power to the Government so as to enable it to discriminate between persons or things similarly situate and that, therefore, the discrimination is inherent in the statute itself. In such a case the court will strike down both the law as well as the executive action taken under such law, as it did in State of West Bengal v. Anwar Ali Sarkar [(1952) SCR 284] Dwarka Prasad Laxmi Narain v. State of Uttar Pradesh [(1954) SCR 803] and Dhirendra Krishna Mandal v. Superintendent and Remembrancer of Legal Affairs [(1955) 1 SCR 224] .

(iv) A statute may not make a classification of the persons or things for the purpose of applying its provisions and may leave it to the discretion of the Government to select and classify the persons or things to whom its provisions are to apply but may at the same time lay down a policy or principle for the guidance of the exercise of discretion by the Government in the matter of such selection or classification, the court will uphold the law as constitutional, as it did in Kathi Raning Rawat v. State of Saurashtra [(1952) SCR 435] .

(v) A statute may not make a classification of the persons or things to whom their provisions are intended to apply and leave it to the discretion of the Government to select or classify the persons or things for applying those provisions according to the policy or the principle laid down by the statute itself for guidance of the exercise of discretion by the Government in the matter of such selection or classification. If the Government in making the selection or classification does not proceed on or follow such policy or principle, it has been held by this Court e.g. in Kathi Raning Rawat v. State of

Saurashtra that in such a case the executive action but not the statute should be condemned as unconstitutional.

28. This is one of the earliest judgments on the point. The other judgments rendered by the Hon'ble Supreme Court are only expansion and explanation of the propositions enunciated in the judgment.

29. The Hon'ble Supreme Court in Municipal Committee, Patiala Vs. Model Town Residents Assn. and others, reported in 2007 (8) SCC 669, has taken a view that if a law deals equally with members of a well-defined class, it is not open to challenge such a law on the ground of denial of equal protection. Paragraph No.17 of the said judgment reads as under.

> "17. The central test for permissible classification has to satisfy two conditions. It must be founded on an intelligible differentia which distinguishes persons or premises that are grouped together from others left out of the groups and the differentia must have a rational relation to the object sought to be achieved by the Act in question. A law based on a permissible classification fulfils the guarantee of the equal protection of the laws and is valid whereas a law based on an impermissible classification violates the guarantee and is void. Equality is violated by treating persons similarly situated differently. In the present case, as stated above, that is not the case. If a law deals equally with members of a well-defined class, it is not open to challenge such a law on the ground of denial of equal protection. In order to sustain the presumption of constitutionality, the court can take into consideration matters of common knowledge and, at the same time, the court must presume that the legislature understands and correctly appreciates the need of its own people. In the present case, the legislature seems to have taken cognizance of the fact that the land prices have been increasing which remains excluded from the composite valuation of an asset, namely, land or building which is self-occupied and for which there is no measurable, identifiable and quantifiable data of actual or hypothetical rent."

30. Similarly, in Sri Krishna Das Vs Town Area Committee, Chirgaon, reported in (1990) 3 SCC 645, while dealing with the power to frame bye-laws imposing tax in nature of weighing dues on sale and purchase of commodities, the Hon'ble Supreme Court,

observed as under.

"The contention that the tax is discriminatory in view of the exemptions granted to some of the products and to those that enter the TAC by rail or motor transport is equally untenable. It is for the legislature or the taxing authority to determine the question of need, the policy and to select the goods or services for taxation. The courts cannot review these decisions. In paragraph 16 of the counter affidavit the TAC tried to explain the reason of not taxing salt, sugar and rice stating that they were not local produce but were imported from distant places and that the tax was levied only on the local produce which came from the neigh- bouring places. Courts cannot review the wisdom or advisa- bility or expediency of a tax as the court has no concern with the policy of legislation, so long they are not incon- sistent with the provisions of the Constitution. It is only where there is abuse of its powers and transgression of the legislative function in levying a tax, it may be corrected by the judiciary and not otherwise. Taxes may be and often are oppressive, unjust, and even unnecessary but this can constitute no reason for judicial interference. When taxes are levied on certain articles or services and not on others it cannot be said to be discriminatory. Cooley observes: "Every tax must discriminate; and only the authority that imposes it can determine how and in what directions." The TAC having decided to impose weighing dues on the goods mentioned in the Bye-Laws it is not for the court to ques- tion it on the ground that some similar commodities or commodities arriving by rail or road were not subjected to the tax."

31. Similarly, in the State of Gujarat and another Vs. Shri Ambica Mills Ltd., Ahmedabad and Another, reported in 1974 (4) SCC 656, the Hon'ble Supreme Court held that once an objective is decided to be within legislative competence, the Court's attitude cannot be that the State either has to regulate all businesses, or even all related businesses, and in the same way, or, not at all.

"60. It may be remembered that article 14 does not require that every regulatory statute apply to all in the same business : where size is an index to the evil at which the law is directed, discriminations between the large and small are permissible, and it is also permissible for reform to take one step at a time, addressing itself to the phase of the problem which seems most acute to the legislative mind.

61. A legislative authority acting within its field is not bound to extend its regulation to all cases which it might possibly reach. The legislature is free to recognize degrees of harm and it may confine the restrictions to those classes of cases where the need seemed to be clearest.

62. In short, the problem of legislative classification is a perennial one, admitting of no doctrinaire definition. Evils in the same filed may be of different dimensions and proportions requiring different remedies. Or so the legislature may think.

63. Once an objective is decided to be within legislative competence, however, the working out of classifications has been only infrequently impeded by judicial negatives. The Courts attitude cannot be that the state either has to regulate all businesses, or even all related businesses, and in the same way, or, not at all. An effort to strike at a particular economic evil could not be hindered by the necessity of carrying in its wake a train of vexatious, troublesome and expensive regulations covering the whole range of connected or similar enterprises.

....

67. In the utilities, tax and economic regulation cases, there are good reasons for judicial self-restraint if not judicial deference to legislative judgment. The legislature after all has the affirmative responsibility. The Courts have only the power to destroy, not to reconstruct. When these are added to the complexity of economic regulation, the uncertainty, the liability to error, the bewildering conflict of the experts, and the number of times the judges have been overruled by events--self-limitation can be seen to be the path to judicial wisdom and institutional prestige and stability."

32. Learned Additional Advocate General also placed reliance on a judgment of the Single Judge of the Kerala High Court in Sreenarayana Gurukulam College of Engineering Vs State of Kerala, reported in 2015 SCC OnLine Ker 38402, where a similar question arose for consideration and the State of Kerala granted an exemption from property tax under Section 207 of the Kerala Panchayat Raj Act, 1994 to the buildings used for educational purpose or allied purpose and its hostel buildings owned by the Government, aided or functioning with the financial assistance

of the Government alone. The learned Single Judge in paragraph Nos.9 and 10, observed as under.

> "9. In the instant case whether the buildings and hostels for the purpose of education and stay owned or financed by the Government and owned by the private management of Self-financing Educational Institutions can be treated alike. Whether there is any intelligible differentia which distinguishes the buildings owned by the Government and owned by private management of self-financing institutions. The matter in issue involved in the instant case falls exclusively in the domain of taxation and has no connection with the academic affairs. Therefore, the extent of enquiry is confined to the fiscal status of institutions only. What is the basis of the classification? In my view, this classification is made, by granting exemption to the buildings owned or financed by the Government, on the basis that public money is utilised for the construction and maintenance of such buildings; whereas in the case of the buildings and hostels owned and maintained by private management of self-financing institutions, the public money has not been involved. Put it differently, this exemption is a privilege granted to the public money and it can be said that buildings and hostels constructed and maintained by using public money is exempted from payment of property tax and the people, as a whole, is the beneficiary of this exemption. If property tax is imposed on buildings and hostels owned by the Government, that amount also will be taken from the public fund. More importantly, exemption is given to the institutions, functioning under the administrative control of the Government and to which Governmental auditing of funds and expenditure is made compulsory; whereas, the case of self-financing institutions, such control and auditing of funds are absent.
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> 10. Secondly, the expression 'self financing' itself shows that such institutions are having their own fee structure, which cannot be compared with fees of a Government College. Though, it is regulated and controlled by the above referred statute, it is much higher than that of Government Colleges, wherein a nominal fee alone is collected from the students and certain rooms are reserved for students from socially and economically backward classes, in the hostels owned by the Government. In my view, this

classification on the aforesaid basis is a rational one and there is an intelligible differentia in this classification. Self-financing Educational Institutions form a separate class, different from the Educational Institutions owned and financed or aided by the Government and the discrimination made under Sec. 207(b) of the Panchayat Raj Act is marked by intelligible differentia."

(emphasis supplied)

We respectfully agree with the reasoning of the Kerala High Court.

33. While redressing a challenge to withdrawal of exemption from payment of building tax only to State, the Hon'ble Supreme Court of India in Kusuman Hotels (P) Ltd Vs. Kerala State Electricity Board, reported in 2008 (13) SCC 213, observed as under.

> 27. The State of Kerala in this case did not grant any concession by itself. The Central Government took a larger policy of treating the tourism as an industry. A wide range of concessions were to be granted by way of one time measure; some of them, however, had a recurring effect. So far as grant of benefits which were to be recurring in nature, the State exercises its statutory power in the case of grant of exemption from payment of building tax wherefor it amended the statute. It issued directions which were binding upon the Board having regard to the provisions contained in Section 78A of the 1948 Act. The Board was bound thereby. The Board, having regard to its financial constraints, could have brought its financial stringency to the notice of the State. It did so. But the State could not have taken a unilateral decision to take away the accrued or vested right. The Board's order dated 11.10.1999 in law could not have been given effect to. The Board itself kept the said notification in abeyance by reason of order dated 8.11.1999.
>
> Appellants, indisputably, continued to derive the benefits in terms of the original order. They obtained certificates of classification. It is on the aforementioned context, the question as regards construction of the impugned notification dated 26.9.2000 arises. Ex facie, the said policy decision could not be given a retrospective effect or retroactive operation. The State was not exercising

the power under any statute to grant or withdraw the concession. It was exercising its statutory power of issuing direction. It is, therefore, a statutory authority. The 1948 Act does not authorize the State to issue a direction with retrospective effect. The Board, therefore, could only give prospective effect to such directions in absence of any clear indication contained therein. By reason of withdrawal of concession with retrospective effect, the accrued right of the appellants had been affected. In Kuldeep Singh v. Govt. of NCT of Delhi [(2006) 5 SCC 702], this Court held :

> "In a case of this nature, where the State has the exclusive privilege and the citizen has no fundamental right to carry on business in liquor, in our opinion, the policy which would be applicable is the one which is prevalent on the date of grant and not the one, on which the application had been filed. If a policy decision had been taken on 16.9.2005 not to grant L-52 licence, no licence could have been granted after the said date."

We, however, are not concerned with a similar situation.

28. However, in Ramchandra Murarilal Bhattad & Ors vs State Of Maharashtra & Ors, [(2007) 2 SCC 588], it was held :

> "64. It is not a case where the court is called upon to exercise its equity jurisdiction. It is also not a case where ex facie the policy decision can be held to be contrary to any statute or against a public policy. A policy decision may be subject to change from time to time. Only because a change is effect, (sic) the same by itself does not render a policy decision to be illegal or otherwise vitiated in law."

34. Statute itself indicates the persons to whom the provisions apply. In this circumstances, this Court is required to examine as to whether the classification is based on reasonable differentia, distinguished from the persons the group from those left out and whether such differentia has reasonable nexus with the object sought to be achieved. Whether the Act and

rules framed satisfy the twin test namely, (i) the classification is founded on an intelligible differentia which must distinguish persons or things that are grouped together from others leaving out or left out and (ii) such a differentia has a rational nexus to the object sought to be achieved by the statute or legislation in question.

35. In the present case, the Government have chosen to exempt tax on buildings used for educational purposes including hostels and libraries run by the Government or Corporation or any local authority or institutions aided by the Government. The Government need not impose tax for the property belonging to it. Similarly, Government spends on aided institutions. After giving aid to the institution it does not make sense to levy tax for the very same institutions, which receives aid.

36. Further it has been noticed that the Government is not making any distinction for properties that are not owned by government or an authority which is an instrumentality of the State. Property belonging to the Government or authorities which are instrumentality of the State can be treated as a separate and distinct class in the matter of exemption from levy of property tax. This Court is of the opinion that the argument that since minority institution also provide education with a lesser fee and they have to be treated akin to Government run educational institutions, cannot be accepted. The amount of fees collected by the minority institutions does not go to the Government. It may remain with the management for further charitable activities, unlike the fees collected by educational institutions belonging to the government or an authority, which is an instrumentality of the State. The judgment of the Constitution Bench in Kannathat Thatehunni Moopil Nair's case would therefore, not apply to the case on hand.

37. Equally reliance placed by the petitioners on the judgment of the Hon'ble Supreme Court in D.S.Nakara and Others Vs. Union of India, reported in (1983) 1 SCC 305, cannot be made applicable to the facts of this case. Paragraph Nos.15 & 16 of the judgment, reads as under.

> "15. Thus the fundamental principle is that Art.14 forbids class legislation but permits reasonable classification for the purpose of legislation which classification must satisfy the twin tests of classification being founded on an intelligible differntia which distinguishes persons or things that are grouped together from those that are left out of

the group and that differentia must have a rational nexus to the object sought to be achieved by the statute in question.

16. As a corrolary to this well established proposition, the next question is, on whom the burden lies to affirmatively establish the rational principle on which the classification is founded correlated to the object sought to be achieved ? The thrust of Art. 14 is that the citizen is entitled to equality before law and equal protection of laws. In the very nature of things the society being composed of unequals a welfare state will have to strive by both executive and legislative action to help the less fortunate in the society to ameliorate their condition so that the social and economic inequality in the society may be bridged. This would necessitate a legislation applicable to a group of citizens otherwise unequal and amelioration of whose lot is the object of state affirmative action. In the absence of doctrine of classification such legislation is likely to flounder on the bed rock of equality enshrined in Art. 14. The court realistically appraising the social stratification and economic inequality and keeping in view the guidelines on which the State action must move as constitutionally laid down in part IV of the Constitution, evolved the doctrine of classification. The doctrine was evolved to sustain a legislation or State action designed to help weaker sections of the society or some such segments of the society in need of succor. Legislative and executive action may accordingly be sustained if it satisfies the twin tests of reasonable classification and the rational principle correlated to the object sought to be achieved. The State, therefore, would have to affirmatively satisfy the Court that the twin tests have been satisfied. It can only be satisfied if the State establishes not only the rational principle on which classification is founded but correlate it to the objects sought to be achieved. This approach is noticed in Ramana Dayaram Shetty v. The International Airport Authority of India [(1979) 3 SCR 1014] when at page 1034, the Court observed that a discriminatory action of the Government is liable to be struck down, unless it can be shown by the Government that the departure was not arbitrary, but was based on some valid principle which in itself was not irrational, unreasonable or discriminatory."

38. D.S.Nakara's case [quoted supra] is no authority for the proposition that the Government cannot make classification regarding persons and properties based on intelligible differentia. This judgment is not applicable to the facts of this case. Further D.S.Nakara's case has been in subsequent decisions of the Hon'ble Supreme Court.

39. Reliance placed by the learned counsel for the petitioners on the judgment of the Hon'ble Supreme Court on Modern School Vs. Union of India and others, reported in 2004 (5) SCC 583, wherein the Hon'ble Supreme Court after relying on the judgment of T.M.A. Pai Foundation Vs. State of Karnataka, reported in 2002 (8) SCC 481 and Unni Krishnan J.P. Vs. State of A.P., reported in 1993 (1) SCC 645, held that Articles 19(1)(g) and 26 of the Constitution of India, confer rights on all citizens and religious denominations respectively to establish and maintain educational institutions, on the facts and circumstances of the present writ petitions, cannot be accepted, while deciding the constitutional validity of Act 6 of 2018 i.e., Tamil Nadu Municipality Laws (Second Amendment) Act, 2018.

Article 30(1) of the Constitution of India, gives the right to religious and linguistic minorities to establish and administer educational institution of their choice. However, the right to establish an institution under Article 19(1)(g) of the Constitution of India, is subject to reasonable restriction in terms of clause (6) thereof. Similarly, right conferred on minority institutions, religious / linguistic, to establish and administer an educational institution of their own choice under Article 30 (1) of the Constitution of India, is subject to reasonable regulations which inter alia may be framed having regard to public interest and national interest. The institutions should be permitted to make reasonable profit after providing for investment and expenditure. Capitation fee and profiteering were held to be forbidden. These questions are not relevant while deciding the issue on the constitutional validity of withdrawal of exemption of property tax on buildings used for educational purposes other than those, belonging to government, corporation or local authority or aided institutions. Mere status of an educational institution, being minority, would not clothe the right to claim exemption from payment of property tax. But if the institution is aided by the government, for its very existence and maintenance, such institution is exempted from payment of property tax.

40. Learned senior counsel appearing for the petitioners would only state that the educational institutions are actually endeavouring to fulfill the constitutional mandate on the State

to provide education, which is enshrined in Article 41 of the Constitution of India. It is therefore contended that the educational institutions have to be treated as a whole. We are afraid, this argument can be accepted. All educational institutions are exempted from levy of property tax prior to the amendment. The Government have decided to restrict the exemption only to educational institutions, hostels and libraries, which are run by the Government and local authorities or aided by government. It cannot be said that it is not within the power of the Government to levy, to make classification between properties owned by Government and municipalities, which are instrumentalities of the State and those not aided. Such a classification cannot be held to fall foul of Article 14 of the Constitution of India. It is well settled that tax does not know any equity. The policy of State Government to restrict the exemption from payment of property tax only to the buildings used for education purpose, which are run by the Government or Corporation or any other Municipalities and aided, cannot be held to be contrary to the statute or against public policy. A policy decision may subject to change from time to time. Only because change is effected, the same by itself does not render a policy decision to be illegal or otherwise vitiated in law. The argument of various minority institutions that withdrawal of exemption is violative of Articles 29 and 30 of the Constitution of India, also cannot be accepted.

41. The right to establish and administer educational institutions cannot be linked to levy of property tax. It cannot be said that government cannot pass a law under Entry 49 List II on educational institutions, established and administered by minorities.

42. Minority institutions are not immune from the operation of general laws of the land such as Contract Law, Tax measures, Economic Laws, and Social Welfare Legislations, Labour and Industrial Law and similar other laws, which are intended to meet the need of the Society [St. John's Teacher Training Institute (for Women), Madurai Vs. State of Tamil Nadu and Ors, reported in 1993 (3) SCC 595.

43. The Hon'ble Supreme Court in Video Electricals Vs. State of Punjab, reported in 1990(3) SCC 87, while selectively withdrawing exemptions, held as under.

> "26. It was also submitted that if all the parts of India i.e. to say all the States are economically strong or developed then only can economic unity as a whole be assured and strengthened. Hence, the concept of economic unity is ever changing with very wide

horizons and cannot and should not be imprisoned in a strait-jacket of the concept and notion as advocated by the petitioner. Economic unity of India is one of the constitutional aspirations of India and safeguarding the attainment and maintenance of that unity are objectives of the Indian Constitution. It would be wrong, however, to assume that India as a whole is already an economic unit. Economic unity can only be achieved if all parts of whole of Union of India develop equally, economi- cally. Indeed, in the affidavits of opposition various grounds have been indicated on behalf of the respondents suggesting the need for incentives and exemptions, and these were suggested to be absolutely necessary for economic viability and survival for these industries in these States. These were based on cogent and intelligible reasons of economic encouragement and growth. There was a rationale in these which is discernible. The power to grant exemption is always inherent in all taxing Statutes. If the suggestions/submissions as advanced by the petitioners are accepted, it was averted, and in our opinion rightly, that it will destroy completely or make nugatory the plenary powers of the States. If the exemption is based on natural and business factors and does not involve any intentional bias, the impugned notifications to grant exemption for limited period on certain specific conditions cannot be held to be bad. Judged by that yardstick, the present notifica- tions cannot be held to be violative of the constitutional provisions."

44. Similarly in All Bihar Christian Schools Association and Another Vs. State of Bihar and Others, reported in 1988 (1) SCC 206, it was observed as under.

"9.....Minority institutions may be categorised in three classes, (i) educational institutions which neither seek aid nor recognition from the State, (ii) institutions that seek aid from the State, and (iii) educational institutions which seek recognition but not aid. Minority institutions which fall in the first category are free to administer their institution in the manner they like; the State has no power under the Constitution to place any restriction on their right of administration. This does not mean that an unaided minority institution is immune from operation of general laws of the land. A minority institution cannot claim immunity from contract law, tax measures, economic regulations, social welfare legislation, labour and industrial laws and similar other measures which are intended to meet the need of the society. But institutions falling within the second and third categories are subject to regulatory provisions which the State may impose. It is open to the State to prescribe conditions for granting recognition or disbursing aid."

45. In view of the above, challenge to Act 6 of 2018 i.e., Tamil Nadu Municipality Laws (Second Amendment) Act, 2018 cannot be upheld and that the same is rejected. Writ petitions are dismissed. No Costs.

46. This Court is not going into the demanded quantum of tax in the notices issued by various Corporations on various schools. Competence in demanding tax is upheld. It is open to the institutions to file appropriate petitions challenging the demand notices, in accordance with law. Interim order, restraining the municipality authorities from taking any coercive steps, stands vacated. Consequently, other connected writ miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

1 THE SECRETARY
DEPARTMENT OF MUNICIPAL ADMINISTRATION AND
WATER SUPPLY DEPARTMENT THE GOVERNMENT
SECRETARIAT FORT ST. GEORGE
CHENNAI - 600009.

2 THE COMMISSIONER
CHENNAI MUNICIPAL CORPORATION RIPON
BUILDING CHENNAI - 3.

3 THE COMMISSIONER,
MUNICIPAL ADMINISTRATION COMMISSIIONERATE MUNICIPAL
ADMINISTRATION, CHEPAUK, CHENNAI-600 005.

4 THE ASST.REVENUE OFFICER,
ZONE-IV GREATER CHENNAI,
CORPORATION OF CHENNAI,
RIPON BUILDING, CHENNAI 600 003.

5 THE EXECUTIVE AUTHORITY,
VRIDDHACHALAM MUNICIPALITY,
31 AYYANAR KOIL STREET,
VRIDDHACHALAM 606 001.

6 THE COMMISSIONER,
SALEM CORPORATION,
SALEM - 636 001.

7 THE ASSISTANT COMMISSIONER,
SALEM CORPORATION, SALEM - 636 001.

8 THE DEPUTY REVENUE OFFICER,
SALEM CORPORATION, SALEM - 636 001.

9 THE COMMISSIONER,
O/O THE TIRUPPUR CITY MUNICIPAL CORPORATION,
TIRUPPUR, TIRUPPUR DISTRICT.

10 THE ASSISTANT COMMISSIONER,
NALLORE ZONE-3 TIRUPPUR CITY MUNICIPAL
CORPORATION, TIRUPPUR, TIRUPPUR DISTRICT.

11 THE COMMISSIONER,
O/O THE TIRUPPUR CITY MUNICIPAL CORPORATION,
TIRUPPUR, TIRUPPUR DISTRICT.

12 THE ASSISTANT COMMISSIONER,
NALLORE ZONE-3 TIRUPPUR CITY MUNICIPAL
CORPORATION, TIRUPPUR, TIRUPPUR DISTRICT.

13 THE COMMISSIONER,
O/O THE TIRUPPUR CITY MUNICIPAL CORPORATION,
TIRUPPUR, TIRUPPUR DISTRICT.

14 THE ASSISTANT COMMISSIONER,
NALLORE ZONE-3 TIRUPPUR CITY MUNICIPAL
CORPORATION, TIRUPPUR, TIRUPPUR DISTRICT.

15 THE COMMISSIONER,
VILLUPURAM MUNICIPALITY,
VILLUPURAM- 605 602.

16 THE EXECUTIVE AUTHORITY,
VILLUPURAM MUNICIPALITY,
NO.716 MANDHAKARAI,
VILLUPURAM- 605 602.

17 THE COMMISSIONER,
VILLUPURAM MUNICIPALITY,
VILLUPURAM- 605 602.

18 THE EXECUTIVE AUTHORITY,
VILLUPURAM MUNICIPALITY,
NO.716 MANDHAKARAI
VILLUPURAM- 605 602.

19 THE COMMISSIONER,
VILLUPURAM MUNICIPALITY,
VILLUPURAM-605 602.

20 THE EXECUTIVE AUTHORITY,
CHIDAMBARAM MUNICIPALITY,
NO.2, CUTCHERRY STREE,
CHIDAMBARAM-608 001, CUDDALORE DISTRICT.

21 THE COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGRIS-643 102.

22 THE ASSISTANT COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGRIS-643 102.

23 THE COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGIRIS- 643 102.

24 THE ASSISTANT COMMISSIONER,
COONOOR MUNICIPAL OFFICE,
NILGIRIS-643 102.

25 THE REVENUE OFFICER,
COONOOR MUNICIPAL OFFICE,
NILGRIS 643102.

26 THE REVENUE INSPECTOR,
COONOOR MUNICIPAL OFFICE,
NILGRIS 643102.

27 THE COMMISISONER VELLAKOVIL
MUNCIPAL OFFICE VELLAKOVIL
TIRUPUR 638 111.

28 THE ASSISTANT COMMISSIONER,
VELLAKOVIL MUNCIPAL OFFICE, VELLAKOVIL,
TIRUPUR- 638 111.

29 THE COMMISSIONER,
MUNICIPAL OFFICE NO.149/263 C.K.ROAD
UDUMALPET,
TIRUPPUR - 642 126.

30 THE ASSISTANT COMMISSIONER,
MUNICIPAL OFFICE,
NO.149/263 C.K.ROAD,
UDUMALPET, TIRUPPUR - 642 126.

31 THE COMMISSIONER,
PANRUTI MUNICIPALITY,
PANRUTI, CUDDALORE DISTRICT.

32 THE ASSISTANT COMMISSIONER,
PANRUTI MUNICIPALITY, PANRUTI,
CUDDALORE DISTRICT.

33 THE COMMISSIONER,
PANRUTI MUNICIPALITY, PANRUTI,
CUDDALORE DISTRICT.

34 THE ASSISTANT COMMISSIONER,
PANRUTI MUNICIPALITY PANRUTI,
CUDDALORE DISTRICT.

35 THE COMMISSIONER,
COIMBATORE CORPORATION,
COIMBATORE DISTRICT.

36 THE ASSISTANT COMMISSIONER /
DEPUTY COLLECTOR, COIMBATORE CORPORATION,
SOUTHERN ZONE, COIMBATORE.

37 THE DEPUTY REVENUE OFFICER,
COIMBATORE CORPORATION,
SOUTHERN ZONE,
COIMBATORE.

38 THE EXECUTIVE AUTHORITY.
POLLACHI MUNICIPAL OFFICE,
POLLACHI TALUK - 642 001
COIMBATORE DISTRICT.

39 THE REVENUE ASSISTANT,
POLLACHI MUNICIPAL OFFICE
POLLACHI TALUK - 642 001,
COIMBATORE DISTRICT.

40 THE ZONAL OFFICER-VI,
GREATER CHENNAI CORPORATION,
NO.5 ANDERSON ROAD, CHENNAI-600 023.

41 THE COMMISSIONER,
WALAJAPET MUNICIPALITY, WALAJAPET,
VELLORE DISTRICT 632 513.

42 THE COMMISSIONER,
WALAJAPET MUNICIPALITY, WALAJAPET,
VELLORE DISTRICT 632 513.

43 THE COMMISSIONER
CUDDALORE MUNICIPALITY, CUDDALORE,
CUDDALORE DISTRICT.

44 THE COMMISSIONER
CUDDALORE MUNICIPALITY, CUDDALORE,
CUDDALORE DISTRICT.

45 THE COMMISSIONER
CUDDALORE MUNICIPALITY,
CUDDALORE,
CUDDALORE DISTRICT.

46 THE COMMISSIONER
CUDDALORE MUNICIPALITY,
CUDDALORE,
CUDDALORE DISTRICT.

47 THE COMMISSIONER
CUDDALORE MUNICIPALITY,
CUDDALORE,
CUDDALORE DISTRICT.

48 THE COMMISSIONER,
COIMBATORE CORPORATION, COIMBATORE.

49 THE ASSISTANT COMMISISONER/
DEPUTY COLLECTOR, COIMBATORE CORPORATION,
CENTRAL ZONE, COIMBATORE.

50 THE DEPUTY REVENUE OFFICER,
COIMBATORE CORPORATION, CENTRAL ZONE,
COIMBATORE.

51 THE COMMISSIONER,
CUDDALORE MUNICIPALITY,
CUDDALORE, CUDDALROE DISTRICT.

52 THE COMMISSIONER,
CUDDALORE MUNICIPALITY,
CUDDALORE,
CUDDALORE DISTRICT.

53 THE COMMISSIONER,
GOBICHETTIPALAYAM MUNICIPAL OFFICE,
ERODE 638 452.

54 THE ASSISTANT COMMISSIONER,
GOBICHETTIPALAYAM MUNICIPAL OFFICE,
ERODE 638 452.

55 THE COMMISSIONER,
GOBICHETTIPALAYAM MUNICIPAL OFFICE,
ERODE 638 452.

56 THE ASSISTANT COMMISSIONER,
GOBICHETTIPALAYAM MUNICIPAL OFFICE,
ERODE 638 452.

57 THE COMMISSIONER,
COIMBATORE MUNICIPAL CORPORATION,
COIMBATORE.

58 THE ZONAL OFFICER,
ZONE-VII GREATER CHENNAI CORPORATION,
MTH ROAD (OPP. TO DUNLOP) AMBATTUR,
CHENNAI - 600053.

59 THE COMMISSIONER,
CUDDALORE MUNICIPALITY,
CUDDALORE AND DISTRICT.

60 THE ASSISTANT REVENUE OFFICER,
ZONE V REVENUE DEPARTMENT,
GREATER CHENNAI CORPORATION,
61 BASIN BRIDGE ROAD,
OLD VANNARAPETTAI, CHENNAI 21.

61 THE ZONAL OFFICER,
GREATER CHENNAI CORPORATION, ZONAL OFFICER,
NO. VII MTH ROAD, AMBATTUR,
CHENNAI - 600 053.

62 THE COMMISSIONER,
VELLORE CITY MUNICIPAL CORPORATION,
VELLORE.

63 THE ASST. REVENUE OFFICER
ZONE 15 GREATER CHENNAI CORPORATION,
NO.120 RAJIV GANDHI SALAI (OMR),
SHOLINGANALLUR,
CHENNAI 600 119.

64 THE ASST. REVENUE OFFICER,
ZONE 15 GREATER CHENNAI CORPORATION,
NO.120 RAJIV GANDHI SALAI (OMR) SHOLINGANALLUR,
CHENNAI 600 119.

65 THE COMMISSIONER,
THIRUVERKADU MUNICIPALITY,
THIRUVERKADU,
CHENNAI 77.

66 THE SECRETARY, STATE OF TAMIL NADU,
LAW DEPARTMENT,
SECRETARIAT, CHENNAI-600 009.

67 THE SECRETARY,
MUNICIPAL ADMINISTRATION AND
WATER SUPPLY DEPARTMENT,
SECRETARIAT, CHENNAI 600 009.

68 THE COMMISSIONER, MADURAI CORPORATION,
MADURAI CORPORATION BUILDING MADURAI.

+1cc to Mr.P.Srinivas, Advocate Sr.79095
+1cc to Mr.E.Vijay Anand, Advocate Sr.79127
+3cc to C.Johnson, Advocate Sr.79066, 79065,79064
+1cc to Mr.P.Ebenezer, Advocate Sr.79003
+1cc to Mr.V.Madhavan, Advocate Sr.79034
+1cc to Mr.Isaac Chambers, Advocate Sr.79037
+1cc to Mr.R.P.Prathap singh, Advocate Sr.79078
+2cc to M/s.Father Xavier Associates, Advocate Sr. 79140
+1 cc to the Government pleader Sr.79693
+2cc to Mr.A.Zakir Hussain, Advocate Sr.79253, 79252
+1 cc to Mr.Krishna Ravindran, Advocate Sr.79076

W.P.Nos.18008, 34242, 20519, 20537, 23676, 26574, 26633, 27451, 28099, 28113, 28123, 29204, 29211, 29217, 29234, 29242, 29388, 30236, 30274, 30364, 30371, 30679, 30689, 30695, 30703, 31060, 31063, 31100, 31107, 31120, 31129, 31134, 31196, 31336, 31368, 31418,31426, 31613, 32404, 32468, 33375, 33386, 33780, 26595 of 2018 and 4297, 4292, 21599 of 2019 and
W.P.(MD).Nos.21071 of 2018 and 15658 of 2019
and
Connected WMPs

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