BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.04.2019

CORAM:

THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

W.P.(MD)Nos.3670, 3671, 3672 and 3673 of 2019

and

W.M.P.(MD)No.2875, 2876, 2877 and 2878 of 2019

C.Manickam
Correspondent,
Kalaimagal Elementary School,
91A, Nadar Nanthavanam Street,
Thiruthangal,
Sivakasi Taluk,
Virudhunagar District. ... Petitioner in W.P.(MD)No.3670 of 2019

C.Manickam
Correspondent,
Kalaimagal Children School,
91, Nadar Nanthavanam Street,
Thiruthangal,
Sivakasi Taluk,
Virudhunagar District. ... Petitioner in W.P.(MD)No.3671 of 2019

C.Manickam
Correspondent,
Kalaimagal Higher Secondary School,
91a/1, Nadar Nanthavanam Street,
Thiruthangal,
Sivakasi Taluk,
Virudhunagar District. ... Petitioner in W.P.(MD)No.3672 of 2019

C.Manickam
Correspondent,
K.M.K.A.Matriculation School,
52, Nadar Nanthavanam Street,
Thiruthangal,
Sivakasi Taluk,
Virudhunagar District. ... Petitioner in W.P.(MD)No.3673 of 2019

Vs

1.The Commissioner,
Thiruthangal Municipality,
Virudhunagar District.

2.The Regional Deputy Director of
Municipal Administration,
Tirunelveli,
Tirunelveli District. ... Respondents in all writ petitions

PRAYER in W.P.(MD)No.3670 of 2019: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records on the file of the first respondent pertaining to its order bearing Na.Ka.No.834/2018/அ dated 07.01.2019 and quash the same and consequently forbearing the respondents from levying property tax for the petitioner's school situated at 91A, Nadar Nanthavanam Street, Thiruthangal, Sivakasi Taluk, Virudhunagar District by considering the representation of the petitioner dated 09.01.2019.

PRAYER in W.P.(MD)No.3671 of 2019: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records on the file of the first respondent pertaining to its order bearing Na.Ka.No.834/2018/அ dated 07.01.2019 and quash the same and consequently forbearing the respondents from levying property tax for the petitioner's school situated at 91, Nadar Nanthavanam Street, Thiruthangal, Sivakasi Taluk, Virudhunagar District by considering the representation of the petitioner dated 09.01.2019.

PRAYER in W.P.(MD)No.3672 of 2019: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records on the file of the first respondent pertaining to its order bearing Na.Ka.No.834/2018/அ dated 07.01.2019 and quash the same and consequently forbearing the respondents from levying property tax for the petitioner's school situated at 91a/1, Nadar Nanthavanam Street, Thiruthangal, Sivakasi Taluk, Virudhunagar District by considering the representation of the petitioner dated 09.01.2019.

PRAYER in W.P.(MD)No.3673 of 2019: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records on the file of the first respondent pertaining to its order bearing Na.Ka.No.834/2018/அ dated 07.01.2019 and quash the same and consequently forbearing the respondents from levying property tax for the petitioner's school situated at 91A, Nadar Nanthavanam Street, Thiruthangal, Sivakasi

Taluk, Virudhunagar District by considering the representation of the petitioner dated 09.01.2019.

For Petitioner : Mr.A.P.Athithan

For Respondents : Mr.M.Rajarajan
Government Advocate
(in all writ petitions)

COMMON ORDER

All these writ petitions have been filed questioning the levy of property tax by the local body.

2.This Court by order dated 07.02.2019 in W.P.(MD)No.2625 of 2019 has held as follows:

> *"3.Section 83(1)(c) of the Tamil Nadu District Municipalities Act, 1920 reads as follows:*
>
> > *" 83(1)(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;"*
>
> *4.A mere reading of the aforesaid terms and conditions would indicate that the building used for educational purposes by a Government aided institution is exempted from levy of property tax. Ofcourse, if the building is used for conducting any self finance course, then the first respondent can levy the property tax."*

3.It is seen that the petitioner in W.P.(MD)Nos.3670 and 3672 of 2019 are aided institutions. Therefore, they are exempted from the levy of property tax. Hence W.P.(MD)Nos.3670 and 3672 of 2019 are allowed.

4.However, it is seen that the institutions that are subject matter of W.P.(MD)Nos.3671 and 3673 of 2019 are self financing non aided institutions. Therefore, it is open to the respondent to levy property tax on the writ petitioner schools. Accordingly, W.P.(MD) Nos.3671 and 3673 of 2019 are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (w)

// True Copy //

Sub Assistant Registrar(CS)

To
1.The Commissioner,
Thiruthangal Municipality,
Virudhunagar District.

2.The Regional Deputy Director of
Municipal Administration,
Tirunelveli,
Tirunelveli District.

+1cc to Mr.A.P.Athithan, Advocate, SR.No.62370

W.P.(MD)Nos.3670, 3671, 3672 and 3673 of 2019 and W.M.P.(MD)No.2875, 2876, 2877 and 2878 of 2019

PNN
KK/SAR/10.05.2019/ 4P- 4C

24.04.2019