IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 07.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.6832 of 2018
and
W.M.P.No.8459 of 2018

Kennedy Industrial School
Rep. by its Correspondent,
Door Nos, 53-A, 53A-1 & 53/B,
R.S.Road,
Gudiyatham & Post,
Vellore District. ...Petitioner

Vs

The Commissioner,
Gudiyatham Municipality,
Gudiyatham,
Vellore District. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records pertaining to the property tax demand in Assessment No.027/014/01444 dated 23.02.2018 in respect of the buildings located Door No.53-A, 53A-1 & 53/B, R.S.Road, Gudiyatham, Vellore District and quash the same. (Prayer amended as per order dated 23.03.2018 in W.M.P.No.8592 of 2018)

For Petitioner : Mr.S.Kamadevan
For Respondent : Mrs.Thanga Vadhana Balakrishna
Additional Government Pleader

O R D E R

Today, the matter is called through video conferencing. By consent of both the parties, the writ petition is taken up for final disposal.

2. The petitioner's grievances is that they, being an Industrial Training School, are entitled to be exempted from the levy of property tax, in accordance with the provisions of the District Municipalities Act. In this regard, the property tax demand made has been put under challenge in the present writ petition.

3. Mrs.Thankga Vadhana Balakrishnan, learned Additional Government Pleader appearing for the respondent submitted that the petitioner had remitted the tax demanded on 23.03.2018 itself. As such, no effective adjudication can be made in the prayer sought for by the petitioner for quashing the demand.

4. At this juncture, the learned counsel for the petitioner would submit that they would be entitled for exemption under Section 86(c) of the District Municipalities Act.

5. In my view, it would be appropriate for the petitioner to approach the concerned Authority seeking for such an exemption. However, it is for the respondent to take a decision on the merits of the claim made by the petitioner for exemption and this Court has not expressed any of its views with regard to the petitioner's entitlement for exemption.

6. In the light of the above observations, the petitioner is granted liberty to file a representation before the concerned Authorities, seeking for exemption. On receipt of such a representation, the Authority shall endeavour to consider the representation on its own merits and pass appropriate orders in accordance with law, within a period of three months from the date of receipt of copy of this order.

7. Accordingly, the Writ Petition stands closed. No costs. Consequently, connected miscellaneous petition is closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

To

The Commissioner,
Gudiyatham Municipality,
Gudiyatham,
Vellore District.

W.P.No.6832 of 2018
and
W.M.P.No.8459 of 2018

MG(CO)
RV(16/09/2020)