

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 09.09.2020

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.7489 of 2012
and
M.P.Nos.1 & 2 of 2012

Kongu Matriculation School,
Represented by its Correspondent,
No.183, 233 (158A), Karuppa
Goundanpalayam Road,
Solangapalayam, Pasur - 638154,
Erode District.Petitioner

.Vs.

1. The State of Tamil Nadu,
Rep. by its Secretary to Govt.,
Rural Development and Panchayat Raj Department,
Fort St.George, Secretariat,
Chennai - 600009.
2. The Director of Rural Development and
Panchayat Raj,
Panagal Building,
Saidapet, Chennai - 600 015.
3. The President,
Ganapathypalayam Panchayat,
Erode Taluk and District.
4. The Special Officer/ Block Development Officer
(Village Panchayat)
Ganapathypalayam Panchayat,
Modakurichi Block,
Erode District.Respondents

(R4 is suo motu impleaded vide Court
order dated 05.08.2019)

PRAYER: Writ Petition filed under Article 226 of the
Constitution of India to issue a Writ of Certiorari, calling for
the records of the 1st respondent relating to the order in
G.O.Ms.No.38, Rural Development and Panchayat Raj dated
05.03.2008 and published at Page No.1 of Extra Ordinary Issue of
Part III, Sec.1(a) of the Tamil Nadu Government Gazette No.69,

dated 05.03.2008 introducing amendment to Rule 15(c) of the Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules, 1999 in so far as it relates to the petitioner Institution and the demand notice bearing assessment number 1508 issued by the 3rd respondent herein and quash the same.

For Petitioner : Mr.V.G.Suresh Kumar

For Respondents: Mr.J.Pothiraj
Special Government Pleader
for R1, R2 & R4

Mr.A.Zakir Hussain for R3

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 present writ petition has been filed to call for the records of the 1st respondent relating to the order in G.O.Ms.No.38, Rural Development and Panchayat Raj dated 05.03.2008 and published at Page No.1 of Extra Ordinary Issue of Part III, Sec.1(a) of the Tamil Nadu Government Gazette No.69, dated 05.03.2008 introducing amendment to Rule 15(c) of the Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules, 1999, insofar as it relates to the petitioner Institution and the demand notice bearing assessment number 1508 issued by the 3rd respondent herein and to quash the same.

3. The aforesaid issue involved in this Writ Petition is also a subject matter in a batch of Writ Appeals in W.A.No.2152 of 2010 etc. (batch) before the High Court as well as the subject matter of Special Leave Petition No.20031 of 2012 before the Hon'ble Supreme Court of India. In the aforesaid batch of Writ Appeals, the Hon'ble Division Bench had passed interim orders directing the Educational Institutions to continue paying the property tax with effect from 05.03.2008, the date, the amended rule came into force. In my view, the petitioner could be granted opportunity to work out the remedies after the issue is finally decided by the Hon'ble Division Bench of this Court in the case, referred above and that if the petitioners are directed to continue paying the property tax with effect from 05.03.2008 together with library cess at 1% p.a., the ends of justice could be secured.

4. At this juncture, the learned counsel for the petitioner submitted that pursuant to the interim order of this Court dated

05.08.2019 made in the present writ petitions, they have paid the entire property tax till date. The said statement is recorded.

5. In the light of the above observations, the Writ Petitions stand closed with liberty to the petitioners to work out the remedies as and when final decision is taken by the Hon'ble Supreme Court in SLP.No.20031 of 2012 as well as by the Hon'ble Division Bench of this Court in a batch of Writ Appeals in W.A.2152 of 2010 etc. (batch). Till such time, the petitioners shall pay the property tax together with library cess at the rate of 1% from 05.03.2008 onwards. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1. The Secretary to Govt.,
Rural Development and Panchayat Raj Department,
Fort St.George, Secretariat,
Chennai - 600009.
2. The Director of Rural Development and
Panchayat Raj,
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3. The President,
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Erode Taluk and District.
4. The Special Officer/ Block Development Officer
(Village Panchayat)
Ganapathypalayam Panchayat,
Modakurichi Block,
Erode District.

+1cc to the Government Pleader, Sr.No.29725

W.P.No.7489 of 2012
and M.P.Nos.1 & 2 of 2012

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09.09.2020



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