



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: **25.02.2020**
CORAM:

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**THE HONOURABLE MR.JUSTICE A.P.SAHI, CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE SUBRAMONIUM PRASAD**

**W.P. [MD]No.362 of 2019
and
W.M.P. (MD) Nos.306 and 307 of 2019**

The Correspondent,
St.Joachim's Matriculation School,
21, Ambai Road, Karunkulam,
Tirunelveli - 627 356.

: Petitioner

Vs.

1.The State of Tamil Nadu,
represented by its Principal Secretary,
Department of Municipal Administration
and Water Supply,
Fort St, George, Chennai - 600 009.

2.The Commissioner,
Tirunelveli Corporation,
Tirunelveli District.

3.The Assistant Commissioner,
Tirunelveli Corporation,
Melapalayam Zone,
Tirunelveli District.

4.The Deputy Revenue Officer,
Tirunelveli Corporation,
Melapalayam Zone,
Tirunelveli District.

: Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuing a Writ of Declaration to declare 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 4th Respondent Assistant Revenue Officer, demanding property tax in respect of petitioner's school-building in Door No.1, St.Joachim's Metric Higher Secondary School, Tirunelveli District vide proceedings Assessment No.146/034/03019, dated 22.08.2018 demanding payment of property tax in respect of building in Door No.1 to a tune of Rs.1,49,846/- (half



year tax) and the consequential Demand Notice, dated 04.12.2018 (Received on 05.12.2018) 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.

For petitioner : Mr.J.Shabu Jose
for M/s.Isaac Chambers
For Respondents : Mr.V.R.Shanmuganathan
Special Government Pleader

ORDER

[Order of the Court was made by **SUBRAMONIUM PRASAD, J**]

This Writ Petition seeks to challenge the Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 and the consequential demand notices, enhancing the property tax, issued by the Tirunelveli Municipality.

2.A similar challenge was raised in a batch of Writ Petitions questioning the competence of the Government to increase Property Tax and the manner in which the Property Tax has been increased. A Division Bench of this Court in a batch of Writ Petitions in W.P.No.18008 of 2018, etc. batch [Monfort Academy Matriculation Higher Secondary School Vs. the Secretary, Department of Municipal Administration and Water Supply Department, Chennai, and others], decided on 13.09.2019, has upheld the validity of the amendment and consequential increase in the property tax.

3. Other than the competence and the increase in the property tax, it has been argued by the learned Counsel for the petitioner that the property tax has been levied retrospectively from 01.10.2017. It has now been clarified in a circular, dated 25.05.2018, in Roc.No.7234/2014/R1 by the Commissioner of Municipal Administration, Chennai. In Clause 6 of the said circular, it is clarified as under:

"6. With respect to Municipalities, either Building plan approval or Un-Authorised Construction Notice No. to be made mandatory for all new assessments from 01.04.2018".

4. In view of the said clarification, this Court need not adjudicate on the retrospective application of the increase in property tax. Hence, the impugned demand notice issued by the respondent demanding property tax retrospectively from 01.10.2017 is set aside.

5. The Writ Petition is, accordingly, partly allowed in terms of the judgment of Division Bench, dated 13.09.2019. However, there



is no order as to costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

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/ /2020

Sub Assistant Registrar(CS)

gcg/cmr

To

1.The Principal Secretary,
Department of Municipal Administration
and Water Supply,
Fort St,George, Chennai - 600 009.

2.The Commissioner,
Tirunelveli Corporation,
Tirunelveli District.

3.The Assistant Commissioner,
Tirunelveli Corporation,
Melapalayam Zone,
Tirunelveli District.

4.The Deputy Revenue Officer,
Tirunelveli Corporation,
Melapalayam Zone,
Tirunelveli District.

+1 CC to Mr.AAYIRAM.K.SELVAKUMAR, Advocate (SR-8886[F] dated 27/02/2020)

+1 CC to M/s.ISAAC CHAMBERS, Advocate (SR-8484[F] dated 26/02/2020)

+1 CC to SPL.GP (SR-8406[F] dated 26/02/2020)

ORDER MADE IN
W.P.[MD]No.362 of 2019

and
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25.02.2020

MK (06.03.2020) 3P 8C