



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **26.02.2020**

CORAM:

THE HONOURABLE MR. A.P.SAHI, CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUBRAMONIUM PRASAD

W.P.[MD]No.9746 of 2019

and

W.M.P. (MD)Nos.7646 and 7647 of 2019

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The Correspondent,
Maria Rafols Matriculation School
Abirami Nagar, Chevidanvillai
Laxmipuram, Kanyakumari District.

: Petitioner

Vs.

- 1.The State of Tamil Nadu,
represented by its Secretary,
Department of Municipal Administration
and Water Supply,
Fort St, George, Chennai - 600 005.
- 2.The Director of Town Panchayat,
Kuralagam, Chennai
- 3.The District Collector,
Nagercoil
Kanyakumari District.
- 4.The Assistant Director of Town Panchayat,
Nagercoil, Kanyakumari District.
- 5.The Executive Officer,
Mondaikadu Town Panchayat,
Mondaikadu, Kanyakumari District.

: Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a Writ of Declaration to declare the impugned Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 published vide Extraordinary Notification, dated 25.01.2018 and last consequential Notice in No.9/2019, dated 26.03.2019 demanding property tax in Assessment no.4509 for Sisters of Charity of St. Anne Charitable Trust in Door No.2/8-1 Chevidanvillai WD-02 to a tune of Rs.1,16,180/- for the years 2018-2019 and the further proceedings towards property tax in relation to the petitioner School as unconstitutional, ultra vires, null and void.

For petitioner

: Ms.A.Amala



For respondents
for R1 to R4
for R-5

:Mr.V.R.Shanmuganathan
Special Government Pleader
Mr.Aayiram K.Selvakumar

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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 Mondaikadu Town Panchayat.

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. The learned Counsel for the petitioner contend 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 that assessments will be made only from 01.04.2018 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 and in view of circular, the impugned demand notice issued by the respondent demanding property tax retrospectively does not survive.

5. The learned counsel further pointed out that notice has not been issued in the appropriate name and it ought to have been issued in the name of the occupant. It is also pointed out that notice proposes to seek realisation from the petitioner under the head of commercial establishment. These issues may be pointed out by the petitioner to the authorities, while they proceed to pass an order as directed by us hereinabove.

6. 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 (Crl Side)

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/ /2020

Sub Assistant Registrar(CS)

RR

To

- 1.The Secretary,
State of Tamil Nadu,
Department of Municipal Administration
and Water Supply,
Fort St, George, Chennai - 600 005.
- 2.The Director of Town Panchayat,
Kuralagam, Chennai
- 3.The District Collector,
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- 5.The Executive Officer,
Mondaikadu Town Panchayat,
Mondaikadu, Kanyakumari District

+1 CC to M/s.A.AMALA, Advocate (SR-8632[F] dated 27/02/2020)

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KK/12.03.2020/ 3P- 7C

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