



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 01.10.2020

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP(MD)Nos.14646, 15291 to 15294, 15297, 15738, 15740, 16219, 18451 & 19531 of 2018 and 26368 of 2019

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and

WMP(MD)Nos.13212, 13213, 13797 to 13804, 13809, 13810, 14110, 14111, 14114, 14115, 14446, 16353, 16354, 17318 & 17319 of 2018 and 22791, 22792 & 22793 of 2019

Amali Matriculation Higher Secondary School,
(St.Joseph Amali Matriculation Higher Secondary School),
Rept.by its Correspondent, No.156, New Ramnad Road,
Madurai-625 009. ... Petitioner in W.P.(MD)No.14646 of 2018

Fuscos Matriculation School Represented by the Correspondent, 339,
Eastern 1st Cross Road, Anna Nagar, Madurai - 625020.
... Petitioner in WP(MD).No.15291 of 2018

Mary Immaculate Matriculation School,Rep.By the Correspondent, Anjal
Nagar(Po),Appathurai Nagar, Madurai-625 018.
...Petitioner in WP(MD).No.15292 of 2018

St.Antonys Girls Higher Secondary School, Rep. by the Correspondent,
Palamedu Main Road, Koodal Nagar, Madurai - 18
...Petitioner in WP(MD).No.15293 of 2018

Arul Malar Matriculation Higher Secondary School, Rep. by the
Correspondent, K.K.Nagar, Madurai - 625020.
...Petitioner in WP(MD).No.15294 of 2018

St.Joseph Matriculation Higher Secondary School, Rep. by the
Correspondent, Palamedu Main Road, Koodal Nagar, Madurai - 18
...Petitioner in WP(MD).No.15297 of 2018

Christ the King Matriculation Higher Secondary School, Rep. by the
Correspondent, Income Tax Colony, Vilangudi, Madurai - 18.
...Petitioner in WP(MD).No.15738 of 2018

De. Nobili Matriculation Higher Secondary School, Rep.By the
Correspondent , Industrial Estate Colony, K.Pudur, Madurai-7.
...Petitioner in WP(MD).No.15740 of 2018

Madona Matriculation School, Rep. by its Correspondent,
612-1, G.R.Nagar, Madurai 625 007.
...Petitioner in WP(MD).No.16219 of 2018



KVT Matriculation Higher Secondary School, Rep. by its
Correspondent, T.Sathiyamoorthy, B/33, Khaja Street, M.K.Puram,
Subramaniapuram, Madurai District
...Petitioner in WP(MD).No.18451 of 2018

Sucila Mazhaliar & Primary School, (Run by Devasakayam Angila Palli
Paribalana Sabai) Rep.By its Secretary & Correspondent, D.Edison
Raja, S/o.P.Devasakayam,
...Petitioner in WP(MD).NO.19531 of 2018

Little Diamonds Matriculation School, Rep. by its Correspondent,
Mrs.Jeni C.Kitchley, W/o. M.D.Chielo Kitchley, 28c and 28d
Arupukottai Main Road, Villapuram, Madurai - 12
...Petitioner in WP(MD).No.26368 of 2019

- Vs. -

- 1.The Secretary
Department of Municipal Administration and Water Supply,
The Government Secretariat, Fort St.George, Chennai.
- 2.The Commissioner, The Corporation Office of Madurai,
Arignar Anna Maligai, Outpost, Thallakulam, Madurai-625 002.
- 3.The Assistant Commissioner, The Corporation of Madurai,
East Zone-3, Munichalai,
Madurai-625 009.
... Respondents in WP(MD)No.14646 of 2018

1. The Secretary, Government of Tamil Nadu,
Department of Municipal Administration and Water Supply,
Secretariat, Fort St.George, Chennai - 600 009.
2. The Commissioner, The Corporation Office of Madurai,
Aringar Anna Maligai, Outpost, Thallakulam, Madurai - 625002.
3. The Assistant Commissioner, The Corporation of Madurai,
Zone -2, Madurai.
...Respondents in WP(MD).No.15291 of 2018

1. The Secretary, Government of Tamilnadu,
Department of Municipal Administration and Water Supply
Secretariat, Fort.St.George, Chennai-9.
2. The Commissioner, The Corporation Office of Madurai,
Aringar Anna Maligai, Outpost, Thallakulam, Madurai-625 002.
3. The Assistant Commissioner, The Corporation of Madurai,
Zone-1, Madurai-10.
...Respondents in WP(MD).No.15292 of 2018

1. The Secretary, Dept. of Municipal Administration and
Water Supply, the Government Secretariat,
Fort St. George, Chennai - 600 009
2. The Commissioner, The Corporation Office of Madurai,
Aringar Anna Maligai, Outpost, Thallakulam, Madurai - 625 002



3. The Assistant Commissioner The Corporation of Madurai,
Zone - 1, Madurai - 625 010

...Respondents in WP(MD).No.15293 of 2018

1. The Secretary, Department of Municipal Administration and Water Supply, the Government Secretariat, Fort St.George, Chennai - 600 009.
2. The Commissioner, The Corporation Office of Madurai, Aringar Anna Maligai, Outpost, Thallakulam, Madurai - 625002.
3. The Assistant Commissioner, The Correspondent of Madurai, Zone-2, Anna Maligai, Madurai.

...Respondents in WP(MD).No.15294 of 2018

1. The Secretary to Govt. of Tamil Nadu, Department of Municipal Administration and Water Supply, Secretariat, Fort St. George, Chennai - 600 009
2. The Commissioner, The Corporation Office of Madurai, Aringar Anna Maligai, Outpost, Thallakulam, Madurai - 625 002
3. The Assistant Commissioner, The Corporation of Madurai, Zone - 1, Madurai - 625 010

...Respondents in WP(MD).No.15297 of 2018

1. The Secretary, Government of Tamilnadu, Department of Municipal Administration and Water Supply, Secretariat, Fort St.George, Chennai - 600 009.
2. The Commissioner, The Corporation Office of Madurai, Aringar Anna Malagai, Outpost, Thallakulam, Madurai - 625 022.
3. The Assistant Commissioner, The Corporation of Madurai, Zone-1, Madurai - 625010.

...Respondents in WP(MD).No.15738 of 2018

1. The Secretary, Govt. of Tamilnadu, Department of Municipal Administration and Water Supply Secretariat, Fort.St.George, Chennai-600 009.
2. The Commissioner, The Corporation Office at Madurai, Aringar Anna Maligai, Outpost, Thallakulam, Madurai-625 002.
3. The Assistant Commissioner, The Corporation of Madurai, Zone-2, Industrial Estate, K.Pudur, Madurai-20.

...Respondents in WP(MD).No.15740 of 2018

1. The Secretary, Govt of Tamilnadu, Department of Municipal Administration and Water Supply, Secretariat, Fort St.George, Chennai 600 009.
2. The Commissioner, The Corporation Office of Madurai, Aringar Anna Maligai, Outpost, Thallakulam, Madurai 625 002.
3. The Asst Commissioner, The Corporation of Madurai, Zone-2, Industrial Estate, K.Pudur, Madurai 625 020.

...Respondents in WP(MD).No.16219 of 2018



The Madurai Corporation, Rep. by its Commissioner,
Madurai Corporation Building, Madurai.

...Respondent in WP(MD).No.18451 of 2018

1. The Madurai Corporation Rep.By its Commissioner,
Madurai Corporation Building, Madurai City -1.
 2. The Assistant Commissioner, Zonal No.3, Madurai Corporation
Madurai Corporation Building, Madurai City-1.
- ...Respondents in WP(MD).No.19531 of 2018

1. The Madurai Corporation Rep. by its Commissioner, Madurai
Corporation Building, Madurai.
 2. The Assistant Commissioner, The Madurai Corporation, Madurai
Corporation Building, Madurai.
- ...Respondents in WP(MD).No.26368 of 2019

Prayer in WP(MD).14646 OF 2018:

Writ Petition filed under Article 226 of the Constitution of India, praying this Court Pleased to issue a Writ of Certiorari, to call for the records pertaining to the impugned demand notice dated 25.05.2018 in No.Ma3A2/005648/18, and the assessment order dated 21.05.2018, on the file of the second and third respondents respectively, in so far as it imposes an additional escalation 50% over and above the property tax, in respect of the petitioner school and quash the same.

Prayer in WP(MD).No.15291 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records, pertaining to the impugned demand notice dated 22.05.2018 in No. Ma2/9592/18, and the assessment order dated 21.05.2018, on the file of the 2nd and 3rd respondents respectively, in so far as it imposes an additional escalation of 50% over and above the property tax, in respect of the petitioner school and quash the same.

Prayer in WP(MD).No.15292 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records, pertaining to the impugned demand notice dated 21/05/2018 in No.Ma Va 3 / 007848 / 18, and the assessment order dated 21/05/2018 on the file of the 2nd and 3rd respondents respectively, in so far as it imposes an additional escalation of 50% over and above the property tax, in respect of the petitioner school, and quash the same.

Prayer in WP(MD).No.15293 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a writ of



Certiorari calling for the records, pertaining to the impugned demand notice dated 21.05.2018 in No. MaVa.3/007848/18 and the assessment order dated 21.05.2018 on the file of the 2nd and 3rd respondents respectively, in so far as it imposes an additional escalation 50% over and above the property tax, in respect of the petitioner school and quash the same.

Prayer in WP(MD).No.15294 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records, pertaining to the impugned demand notice dated 21.05.2018 in No. A7/09597/18, and the assessment order dated 21.05.2018, on the file of the 2nd and 3rd respondents respectively, in so far as it imposes an additional escalation of 50% over and above the property tax, in respect of the petitioner school and quash the same.

Prayer in WP(MD).No.15297 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a writ of Certiorari calling for the records, pertaining to the impugned demand notice dated 21.05.2018 in No. MaVa 3/007848/18, and the assessment order dated 21.05.2018, on the file of the 2nd and 3rd respondents respectively, in so far as it imposes an additional escalation of 50% over and above the property tax in respect of the petitioner school and quash the same.

Prayer in WP(MD).No.15738 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records, pertaining to the impugned demand notice dated 28.05.2018 in No. Ma. Va 3/007848/18, and the assessment order dated 28.05.2018, on the file of the 2nd and 3rd respondents respectively, in so far as it impose as additional escalation of 50% over and above the property tax, in respect of the petitioner school, and quash the same.

Prayer in WP(MD).No.15740 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records, pertaining to the impugned demand notice dated 31/05/2018 in No.A 5 / 09886 / 18, and the assessment order dated 21/05/2018, on the file of the 2nd and 3rd respondents respectively, in respect of the petitioner school, and quash the same.

Prayer in WP(MD).No.16219 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Cetiorari calling for the records, pertaining to the impugned demand



notice dated 28/05/2018 in No.42AKa/9704/18, and the assessment order dated nil, on the file of the 2nd and 3rd respondents respectively, in so far as it imposes an additional escalation 50% over and above the property tax, in respect of the petitioner school and quash the same.

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Prayer in WP(MD).No.18451 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining the Impugned Demand notice dated 20.04.2018 on the file of the respondent pertaining to the property in Door No.B/33, Khaja Street, M.K.Puram, Subramaniapuram, Madurai District for the period 2011 to January 2018 and quash the same

Prayer in WP(MD).No.19531 of 2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records pertaining to the impugned Demand Notice dated 18.06.2018 on the file of the Respondent No.2, with effect from 01.10.2017 pertaining to the property in Sucila Mazhaliar & Primary School (Run by Devasakayam Angila Palli Paribalana Sabai) in Door No.17/10, Sappani Kovil Street, South veli Street, Madurai City-01.

Prayer in WP(MD).No.26368 of 2019 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to Call for the records pertaining to the Impugned Demand Notice dated Nil issued on 21-10-2019 on the file of the Respondent No.2 and quash the same as illegal.

For Petitioner : Mr.Father John Kennedy
in WP(MD).Nos.14646, 16219, 15291 TO
15294, 15297, 15738, 15740 of 2018

Mr.T.Lajapathi Roy,
in WP(MD).Nos.18451, 19531 of 2018
and 26368 of 2019

For Respondents: Mr.M.Rajarajan, Additional
Government Pleader on behalf of
Respondent No.1 in WP(MD).
Nos.16219, 15293, 15294 and
15740 of 2018

M/s.S.Srimathy, Special Government
Pleader on behalf of Respondent
No.1 in WP(MD).Nos.15291,
15292 of 2018



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Mr.C.Ramar, Additional Government
Pleader on behalf of Respondent
No.1 in WP(MD).Nos.14646, 15297,
15738 of 2018

Mr. R.Murali, Standing Counsel for
Respondents No.2 and 3 in WP(MD).
Nos.14646, 16219, 15291 to 15294,
15297, 15740 of 2018
2nd Respondent in
WP(MD).No.15738 of 2018
Respondents No.1 and 2 in WP(MD).
No.19531 of 2018 and 26368 of 2019

Mr.T.S.Mohamed Mohideen, Standing
Counsel for Respondent in WP(MD).
No.18451 of 2018

COMMON ORDER

Heard the learned counsel on either side.

2.The petitioners herein are educational institutions. They were originally assessed to property tax as if they are residential buildings. By the impugned demand, the petitioners faced an additional escalation of 50% tax over and above the existing tax. This is under challenge in these writ petitions.

3.It cannot be in dispute that even educational institutions are liable to pay property tax from the second half of 2017. The only issue that arises before this Court is as regards the quantum, methodology and computation, I am of the view that these issues can be settled before the statutory tribunal constituted for this purpose. Therefore, all these writ petitions are disposed of by relegating the petitioners to move the tribunal. The petitioners will have to file statutory appeals within a period of six weeks from the date of receipt of a copy of this order. If the appeals are filed within the said period, the Tribunal will entertain the same without reference to limitation. Of course, the petitioners will have to be put on terms. The petitioners will have to pay the original tax levied on them prior to the impugned demand. After the appeals are heard, it is open to the tribunal to put the petitioner on terms. I make it clear that I have not gone into the merits of the matter. The contentions of the petitioners are left open.

4.The statutory liability of the petitioners to pay the property tax with effect from 21.05.2018 is not in dispute. The learned standing counsel for the Madurai Corporation informs the court that the liability prior to the cut of date is pending consideration before the Hon'ble Division Bench. Of course, the



petitioners will have to abide by the outcome of those proceedings. Till then, status quo prior to 21.05.2018 will continue. These writ petitions are disposed of. No costs. Consequently connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(AS)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

skm

Note :In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

- 1.The Secretary, Government of Tamil Nadu,
Department of Municipal Administration and Water Supply,
Secretariat, Fort St.George, Chennai - 600 009.
- 2.The Commissioner of the Corporation
Office of Madurai Corporation, Aringar Anna Maligai,
Outpost, Thallakulam, Madurai - 625002.
- 3.The Assistant Commissioner, The Corporation of Madurai,
Zone-1, Madurai-10.
- 4.The Assistant Commissioner, The Corporation of Madurai,
Zone -2, Anna maligai, Madurai.
- 5.The Assistant Commissioner, The Corporation of Madurai,
Zone-2, Industrial Estate, K.Pudur, Madurai.
- 6.The Assistant Commissioner, The Corporation of Madurai,
East Zone-3, Munichalai, Madurai 625 002.
- 7.The Assistant Commissioner, The Corporation of Madurai,
Zonal-3, Madurai Corporation, Madurai Corporation Building,
Madurai City.
- 8.The Assistant Commissioner, The Madurai Corporation,
Madurai Corporation Building, Madurai City-1.

+1cc to Special GP SR Nos.18949,19028 to 19030,19184, 19185, & 18950
+2cc to M/s.Father Xavier Associates, SR No.19130
+1cc to Mr.T.S.Mohamed Mohideen, Advocate SR No.18934
+3cc to Mr.T.Lajapathi Roy, Advocate SR Nos.18894 to 18896
+3cc to Mr.R.Murali, Advocate SR Nos.18914, 18916 and 18918

**WP(MD)Nos.14646, 15291 to 15294,
15297, 15738, 15740, 16219, 18451
& 19531 of 2018 and 26368 of 2019
01.10.2020**

NS (CO)

TR(06.11.2020) 8P 19C

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