



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.11796 of 2012

and

M.P.No.1 of 2012

V.S.Isaac College of Education,
Rep. by its Secretary,
Dr.V.S.Isaac Jebakumar,
Attupakkam Village,
Arakonam Taluk,
Vellore District.
PIN: 631 051.

... Petitioner

Vs.

1.The State of Tamil Nadu,
Rep. by its Secretary to Government,
Rural Development & Panchayat Raj
(PR-I) Department,
Fort St. George,
Chennai - 600 009.

2.The Director of Rural Development,
Government of Tamil Nadu,
Chennai.

3.The President,
Attupakkam Village Panchayat,
Nemili Panchayat Union,
Vellore District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records in respect of impugned demand notice issued by the 3rd Respondent in Assessment No.336 dated 14.12.2011 and quash the same.

For Petitioner : Mr.Ramesh Kumar
for Mr.V.Balaji

For Respondents : Mr.V.Veluchamy
Government Advocate



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ORDER

The demand notice issued by the 3rd respondent in Assessment No.336 dated 14.12.2011 is under challenge in the present Writ Petition.

2.The notice is of the year 2011-2012 and the petitioner filed the present Writ Petition mainly on the ground that Educational Institutions are exempted from payment of Property Tax. However, due to the subsequent judgments and developments, now all the Educational Institutions are not exempted and therefore, the petitioner is liable to pay the Property Tax in accordance with law. However, if any grievance exists as of now with reference to payment of Property Tax, the petitioner is at liberty to prefer an appeal before the Appellate Authority as contemplated under the provisions of the Statute. Exhausting an Appellate Remedy is of paramount importance with reference to the adjudication to dispute the facts and circumstances based on the documents and evidences. Thus, the High Court undertakes to dispensed with the remedy of appeal contemplated under the Act.

3.In view of the facts and circumstances, the relief as sought for in the present Writ Petition cannot be considered and accordingly, the Writ Petition stands dismissed. However, there shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS-I)

//True Copy//

Sub Assistant Registrar

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To

1.The State of Tamil Nadu,
The Secretary to Government,
Rural Development & Panchayat Raj
(PR-I) Department,
Fort St. George, Chennai - 600 009.

2.The Director of Rural Development,
Government of Tamil Nadu,
Chennai.

+lcc to the Government Pleader, Sr.No.29184

W.P.No.11796 of 2012

RSI(CO)
RVM(19/07/2021)