



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.06.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.15853 and 8653 of 2020
and WMP Nos.19708, 19710, 10595 and 10477 of 2020

ICC Middle School,
represented by its Correspondent
1252, Big Bazar Street,
Coimbatore - 641 001.

.... Petitioner in W.P.No.15853 of 2020

St. Mary's Girls Higher Secondary School,
represented by the Correspondent
No.1591 C, Trichy Road
Coimbatore - 641 018
Coimbatore District.

.... Petitioner in W.P.No.8653 of 2020

Vs.

1. The Secretary
Department of Municipal Administration and
Water Supply, The Government Secretariat,
Fort St. George, Chennai - 600 009.
2. The Commissioner,
Municipal Administration,
Commissionerate of Municipal Administration,
Chepauk, Chennai - 600 005.
3. The Coimbatore City Municipal Corporation,
represented by its Commissioner,
Coimbatore - 641 001.
4. Assistant Commissioner,
Central Zone - Coimbatore Corporation,
Coimbatore - 641 018.

...Respondents in both W.Ps.

Prayer in W.P.No.15853 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari calling for records pertaining to the impugned demand notice, without date, in Tax No.81239234 on the file of



the 4th respondent and quash the same insofar as it imposes property tax on petitioner, aided, ICC Middle school, 1252, Big Bazar Street, Coimbatore - 641 001.

Prayer in W.P.No.8653 of 2020: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Certiorari calling for records pertaining to the impugned demand notice dated 29.05.2020 in Na.Ka.No.3398/2019/A6(Ma), on the file of the 4th respondent and quash the same insofar as it imposes property tax on petitioner, aided, St. Mary's Higher Secondary School, 1519C, Trichy Road, Coimbatore - 641 012.

In both W.Ps.

For Petitioner : Mr.Father Arulraj
Senior Counsel
for Ms.A.Arul Mary

For Respondents : Mr.N.R.R.Arun Natarajan,
Govt. Advocate - R1 & R2
Mr.K.Magesh,
Standing Counsel - R3 & R4.

C O M M O N O R D E R

These Writ Petitions are filed by ICC Middle School and St. Mary's Higher Secondary School, run by the same congregation, Fransiscan Missioneries of Mary. The impugned proceedings relate to the levy of property tax under the provisions of the Coimbatore City Municipal Corporation Act, 1981 (in short 'Act'). The Act grants a series exemptions from the levy of tax under Section 123 thereof. Section 123(1)(c) grants an exemption for buildings utilised for educational purposes. By amendment dated 25.01.2019, the exemption was denied to Government Aided Educational Institutions that conducted self-financing courses in such properties.

2. Thus the position as of now is that all buildings used for Educational Institutions including hostels and libraries run by the Government or Corporation or other local authority or institutions aided by the Government as well as buildings used for charitable purpose and other such categories, with which we are not concerned in these Writ Petitions, are entitled to exemption from the remittance of property tax barring those buildings utilised by Government Aided Institutions, for conducting self-financing courses.

3. The petitioners are Government aided Institutions and there is no dispute on this score. The only defence in support of the impugned demand of R3 and R4 is that the school premises are being utilised/leased out to other institutions that utilise the same as coaching centres for the conduct of courses for



entrance examinations, such as NEET and JEE. This has been expressly denied by the petitioners in their rejoinder and Mr.Magesh, learned standing counsel for R3 and R4 does not very seriously pursue this argument now.

4. Since the petitioners are admittedly Government aided Institutions, the impugned proceedings are quashed and these Writ Petitions allowed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary
Department of Municipal Administration and
Water Supply, The Government Secretariat,
Fort St. George, Chennai - 600 009.
2. The Commissioner, Municipal Administration,
Commissionerate of Municipal Administration,
Chepauk, Chennai - 600 005.
3. The Coimbatore City Municipal Corporation,
represented by its Commissioner, Coimbatore - 641 001.
4. Assistant Commissioner,
Central Zone - Coimbatore Corporation,
Coimbatore - 641 018.

+1cc to Mr.K.Magesh, Advocate, S.R.No.30127

+2cc to Mr.Father Xavier, Advocate, S.R.No.30005

W.P. Nos.15853 and 8653 of 2020
and WMP Nos.19708, 19710, 10595 and 10477 of 2020

AK-II(CO)

GMV(23/07/2021)