



IN THE HIGH COURT OF JUDICATURE AT MADRAS  
DATED: 24.09.2021  
CORAM

THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.No.20426 of 2021

CBSE Schools Management Association  
(CSMA) (Regn.No.88/2014)

Rep. by its Secretary, Mr.P.Ashok Shankar  
No.249A, Ganapathi Pudur  
Street No.3, Sathi Main Road  
Coimbatore - 641 006.

... Petitioner

-Vs.-

The Government of Tamil Nadu  
Rep. by its Principal Secretary  
Department of Municipal Administration  
Fort St.George, Chennai-600 009.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to consider the representation of the petitioner dated 21.04.2021 and thus, consider directing various Municipalities and Panchayats in the State of Tamil Nadu to grant waiver of the payment of Building Tax payable by the Schools that are the members of the Petitioner Association.

For Petitioner : Mr.T.Gowthaman  
For Respondent : Mr.NRR.Arun Natarajan  
Government Advocate

O R D E R

Mr.T.Gowthaman, learned counsel on record for writ petitioner is before this Virtual Court.

2. Captioned writ petition is in the Admission Board.

3. Learned counsel for the writ petitioner at the outset submitted that he would restrict his prayer in the captioned main writ petition to the first limb i.e., that limb which seeks a Mandamus qua disposal of writ petitioner's representation dated 21.04.2021. To put it differently, learned counsel abridges the prayer in the main writ petition and submits that it will suffice if there is a direction/Mandamus qua respondent for disposal of writ petitioner's representation which is at page Nos.13 and 14 of typed set of papers and the same reads as follows:



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## CBSE SCHOOLS MANAGEMENT ASSOCIATION (CSMA)

Regn. No: 88 / 2014

(A National forum of CBSE Schools Management)

Regd. off.: 'SNC' Gardens, Kanakkampalayam Main Road, Perumalalur (R.O.)  
Tirupur - 641 006, Tamilnadu, India.

Ref: CSMA/PS-MAW5/011/21-22

Date: 21<sup>st</sup> April 2021

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

Sir,

**Subject: Exemption from paying Building Tax for schools in Tamilnadu – Res.**

We are an Association of private un-aided schools functioning in Tamil Nadu, registered in Reg. No.88/2014 on the file of the Registrar of Societies, Tirupur. The prime objective of our Association is to promote the cause of education in general and to address the grievances of our constituent member schools. The schools attached with our Association have been established with the noble object of imparting quality education to the students belonging to all sects of the society. The schools are being run on a non-profit basis without seeking to have any commercial gain out of the same.

Further, as stated earlier, we are a body of private, unaided and self-financing schools, which are owned and run by Charitable Trusts or Societies. Being non-profit organizations by our very definition, we cannot seek to derive any income from our activities. The operation and continuance of every one of such schools is directly dependent on the fees collected from the students. No School has a buffer or contingency fund that can help it retain its substratum but for the academic fees collected from its students.

Even in the existing Covid-19 situation, the schools have been holding online classes, project works, internet-based assignments, worksheets etc., keeping in mind the overall welfare of the students and the need to proceed with the curricular activities to the extent practically possible as per the guidelines and the parameters laid out by the Government from time to time.

As you are aware, the over-heads of the schools is very high in view of the salaries being given to the teaching and non-teaching staffs and the other expenses such as overall maintenance costs, electricity bill, water tax, road tax and ancillary expenses for the vehicles, property tax and building tax.

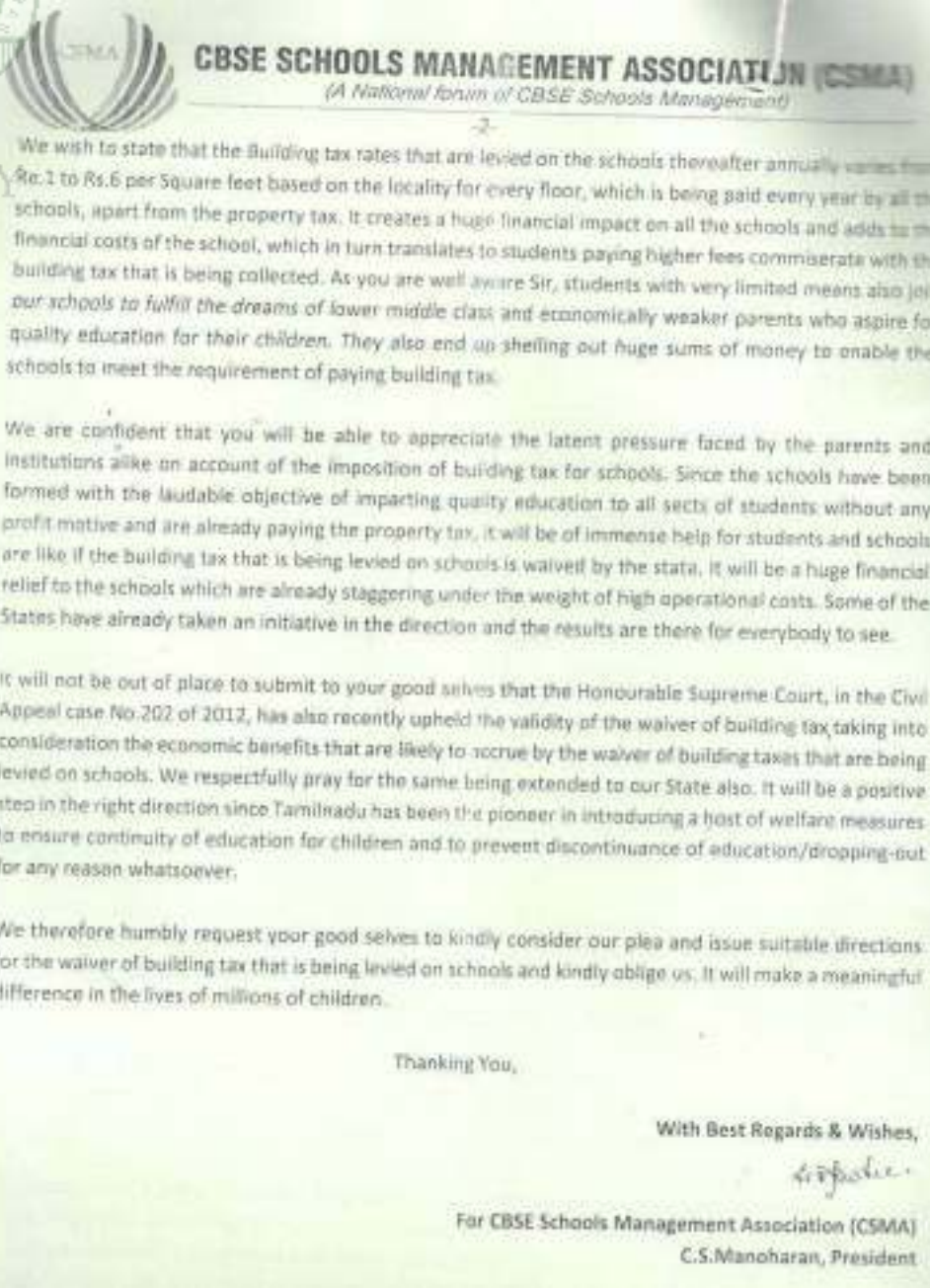
The biggest concern of the schools is the payment of the building tax, which imposes a huge financial burden on them. The schools are located in lands falling within the domain of Panchayats, Municipalities, Corporations etc. The buildings that have been constructed thereto have been put up after securing due permissions and approvals from the developmental authority concerned at huge costs after paying huge sums of money towards the applications, processing, planning and development charges, apart from the construction cost itself.

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Corporate off.: # 249 A Ganesapattinam St No.3 - (Opp to Textile), Sathy Man Road,  
Coimbatore - 641 006, Tamilnadu, India. Mobile: +91 98423 51511  
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4. Mr.NRR.Arun Natarajan, learned State counsel accepts notice on behalf of lone respondent. Learned State counsel submits that if there is a direction from this Court to dispose of the representation, the plea of writ petitioner has to be examined on its own merits and in accordance with the obtaining position of law. There is no difficulty in accepting this submission.

5. In the light of the narrative thus far, more particularly in the light of the trajectory the matter has taken in the



Admission Board, captioned Writ Petition is disposed of with a simple directive to sole respondent to consider and dispose of writ petitioner's representation dated 21.04.2021 bearing Reference No.:CSMA/PS-MAWS/011/21-22 (scanned and reproduced supra) on its own merits and in accordance with law as expeditiously as the official business of respondent would permit and in any event, within four weeks from today i.e., on or before 22.10.2021. It is made clear that it is open to the respondent to call for further information/inputs from the writ petitioner if deemed necessary. The proceedings disposing of the writ petitioner's aforementioned representation shall be communicated to writ petitioner under due acknowledgment within five working days from the date of disposal. There shall be no order as to costs.

Sd/-  
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

The Principal Secretary,  
Government of Tamil Nadu  
Department of Municipal Administration  
Fort St.George, Chennai-600 009.

+lcc to Mr.T.Gowthaman, Advocate, S.R.No.49731  
+lcc to the Government Pleader, S.R.No.49753

W.P.No.20426 of 2021

RSI(CO)  
CS/12/10/2021