IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.04.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.No.29667 of 2018
W.M.P.No.34627 of 2018

Stanes Anglo-Indian Higher Secondary School,
Club Road, Bedford,
Coonoor-643 101,
Nilgiris by its Principal/Correspondent
Mr.Glenn Croning. ... Petitioner

vs.

Coonoor Municipality,
Municipal Office,
No.10, Mount Road,
Coonoor-643 102,
The Nilgiris.
by its Commissioner,
Mrs.R.Saraswathi. ... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying for the issue of a Writ of Certiorarified Mandamus to call for the records of the final demand notice of distraint cum criminal prosecution dated 30.10.2018 issued by the respondent to the petitioner school and to quash the same and to further direct the respondent to return petitioner's UCO Bank, Coonoor Branch, Cheque No.632120 dated 01.11.2018 for Rs.4,10,000/-.

For petitioner : Mr.B.Ravi Raja

For Respondent : Mr.P.Srinivas

O R D E R

The relief sought for in the writ petition is to quash the demand notice dated 30.10.2018 issued by the respondent and direct the respondent to return petitioner's UCO Bank, Coonoor Branch, Cheque No.632120 dated 01.11.2018 for Rs.4,10,000/-.

2. The writ petitioner is Stanes Anglo-Indian Higher Secondary School claiming exemption from payment of property tax

as levied by the respondent/Municipality. The moot question raised is that whether the Educational Institutions are liable to pay property tax to the legal authority. The said issues had already been resolved and the Hon'ble Supreme Court of India in the case of Government of Kerala vs. Mother Superior Adoratoin Convent reported in 2021 SCC Online SC 151 held that the Educational Institutions are liable to pay property tax. This apart, the Hon'ble Division Bench of this Court also delivered a judgment holding that the Educational Institutions are liable to pay property tax. However, recovery of surcharge is sub-judice and the property tax is to be paid by the petitioner.

3. This being the legal position prevailing as of now, the petitioner/Institution is liable to pay property tax to the respondent and recovery of surcharge cannot be made by the respondent till the issues are decided by the Courts. Regarding any other grievance, the petitioner is at liberty to approach the competent authority for redressal.

4. With these observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

ssb
To

The Commissioner,
Mrs.R.Saraswathi, Nilgiris,
Coonoor Municipality,
Municipal Office,
No.10, Mount Road,
Coonoor-643 102,
The Nilgiris.

+1cc to M/s.B.Ravi Raja, Advocate Sr.22912

W.P.No.29667 of 2018

ssn[co]
srg 24/06/2021