IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.04.2021

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THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.Nos.30556 & 30560 of 2018
and
W.M.P.Nos.35643 & 35646 of 2018

M/s.Indira Gandhi Matriculation School,
Rep., by its Correspondent,
Mrs.Neelambal Sathyakumar .. Petitioner in both W.Ps.

-vs-

1.The Commissioner,
Corporation of Chennai,
Ribon Building,
Poonamallee High Road,
Chennai-600 003.

2.The Assistant Revenue Officer,
Corporation of Chennai-Zone XII,
New Street, Alandur,
Chennai-600 016. .. Respondents in both W.Ps.

Petitions filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the 2nd respondent relating to the proceeding made in Assessment Notices 6/18-19/170689 and 6/18-19/170688 dated 31.05.2018 and to quash the same, and consequently direct the respondents from levying property tax to the petitioner's school in view of the exemption having been granted.

For Petitioner (In both W.Ps.) : Mr.L.Chandrakumar

For Respondents (In both W.Ps.) : Ms.Karthikaa Ashok, Standing Counsel

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COMMON ORDER

The assessment notices dated 31.05.2018 for recovery of property tax from the petitioner-Institution are under challenge in the present writ petitions.

2.The learned counsel appearing on behalf of the petitioner-Institution made a submission that the petitioner-Institution was initially exempted from payment of property tax under the Tamil Nadu District Municipalities Act, 1920. Now, the Institution is falling within the jurisdiction of Corporation of Chennai and the respondents have initiated action for recovery of property tax from the petitioner, however, the petitioner-Institution is paying the property tax without prejudice to their claim to agitate the ground of exemption.

3.The learned Standing Counsel for the respondent-Corporation made a submission that the earlier exemption granted under the Tamil Nadu District Municipalities Act, 1920 in favour of the petitioner is no more a good decision, in view of the fact that the policy decision to grant such exemption was scrapped by the Government in the year 2018 itself and as of now, no such exemption was granted to any school across the State of Tamil Nadu and therefore, the petitioner-Institution is liable to pay property tax as assessed by the competent authorities under the provisions of the Chennai City Municipal Corporation Act, 1919.

4.As far as the impugned orders are concerned, this Court is of the considered opinion that there are only assessment notices. The said assessment notices are not final proceedings and the petitioner-Institution has to exhaust the remedies contemplated under the provisions of the Act and Rules.

5.In view of the above observations, the reliefs as such sought for in the present writ petitions cannot be granted. However, The petitioner-Institution is at liberty to pursue the appeal, if any, already submitted or make a fresh representation or appeal along with all relevant documents and evidences to the authorities concerned to exhaust the remedies provided under the Act and Rules and in the manner known to law.

6.Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Commissioner,
Corporation of Chennai,
Ribon Building,
Poonamallee High Road,
Chennai-600 003.

2.The Assistant Revenue Officer,
Corporation of Chennai-Zone XII,
New Street, Alandur, Chennai-600 016.

+2cc to Mr.L.Chandrakumar, Advocate, S.R.No.23804, 23805
+1cc to M/s.Karthikaa Ashok, Advocate, S.R.No.23766

W.P.Nos.30556 & 30560 of 2018

GMR(CO)
CB(21/06/2021)