



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.01.2021

CORAM

THE HONOURABLE MR. JUSTICE G.R. SWAMINATHAN

W.P. (MD) No. 5733 of 2020

and

W.M.P. (MD) Nos. 4993 & 4995 of 2020

WEB COPY

James Memorial Charitable Trust,
Rep. By its Managing Trustee,
DR.J.Prem Kumar, Door No.2/67/1,
Colachel Post,
Kanyakumari District.

... Petitioner

Vs.

1. The Additional Chief Secretary,
Rural Development and Panchayat Raj Department,
Secretariat, Fort St. George,
Chennai - 600 009.

2. The Director,
Rural Development and Panchayat Raj Department,
Panagal Building, Saidapet,
Chennai - 600 015.

3. The Assistant Director,
Panchayats,
Collectorate, Nagercoil,
Kanyakumari District.

4. The Block Development Officer,
Thovalai Village Panchayat,
Boothapandi - 629 852,
Kanyakumari District.

5. The Panchayat President,
Esanthimangalam Village Panchayat,
Esanthimangalam Post,
Kanyakumari District.

... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order issued by the fourth respondent in Na.Ka.No. 28/251/2019 dated 10.02.2020 and the impugned order issued by the fifth respondent in Na.Ka.No. 28/251/2019, dated 13.03.2020 coercively demanding property tax of Rs.3,94,471/- towards the petitioner educational institution and to quash the same and consequently direct respondents 4 and 5 to exempt property tax for the petitioner's institution.



WEB COPY

For Petitioner
For R-1toR-3&R-5
For R-4

: Mr.F.Deepak
: Ms.J.Padmavathi Devi,
Special Government Pleader.
: Mr.P.Kannithevan,
Standing Counsel.

* * *

O R D E R

Heard the learned counsel on either side.

2. The petitioner challenges the levy of property tax on the petitioner institution. According to the petitioner, it is an educational institution run on charitable basis and that therefore, they have to be exempted. But then, the statute itself has been amended and the educational institutions have also been brought within the net. Therefore, this Court cannot grant any relief.

3. It is of course open to the petitioner herein to move the appropriate authorities for grant of exemption or any other appropriate relief. With this liberty to the petitioner to move the Government, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CO)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

pmu

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

1. The Additional Chief Secretary,
Rural Development and Panchayat Raj Department,
Secretariat, Fort St. George, Chennai - 600 009.



2. The Director,
Rural Development and Panchayat Raj Department,
Panagal Building, Saidapet, Chennai - 600 015.

3. The Assistant Director,
Panchayats,
Collectorate, Nagercoil, Kanyakumari District.

W.P. (MD) No. 5733 of 2020
05.01.2021

VB (20.01.2021) 3P 4C