BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 06.07.2021

CORAM :

THE HONOURABLE MR.JUSTICE T. S. SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE S.ANANTHI

W.P.(MD) Nos.3112 to 3123 of 2018
and W.M.P.(MD) Nos.3264 to 3275 of 2018

The Church of South India Trust Association,
Rep. by the Secretary,
Diocese of Madurai and Ramnad,
Madurai. ... Petitioner in all the Writ Petitions

Vs

The Commissioner,
Madurai Corporation,
Madurai. ... Respondent in all the Writ Petitions

COMMON PRAYER: Petition under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorari, to call for the records relating to the proceedings of Respondent dated 10.01.2018 in respect of Assessment Nos.37610 to 37616, 37624, 37625, 37627, 37628 and 317534 respectively and quash the same.

For Petitioner in all the Writ Petitions	: Mr.R.Karl Marx
For respondents in all the Writ Petitions	: Mr.R.Murali Standing Counsel

COMMON ORDER

[Order of the Court was made by **T.S.SIVAGNANAM, J.**]

These Writ Petitions have been filed by an Association, questioning the demand of property tax.

2.Identical notices were challenged in W.P.(MD) Nos.12240 of 2016 etc., batch and by common order dated 21.11.2017 and the batch of Writ Petitions were disposed of by the following directions:

"31. For the foregoing reasons, all the writ petitions are disposed of, with the following directions:

(i) The petitioners - schools are at liberty to approach the respective respondent - Corporation within a period of two weeks from the date of receipt of a copy of this order, seeking approval of the Corporation Council that the petitioners - schools would come within the purview of claiming exemption under Madurai City Municipal Corporation Act, 1971/ Coimbatore City Municipal Corporation Act, 1981, as the case may be;

(ii) On such filing of the applications seeking approval in that regard, the respective respondent - Corporation shall consider the same on merits and in accordance with law and place them before the Corporation Council for its consideration as per the provisions of the Madurai City Municipal Corporation Act, 1971/Coimbatore City Municipal Corporation Act, 1981, as the case may be;

(iii) The petitioners - schools are also at liberty to produce documentary evidence in support of their claims before the respondent - Corporation claiming exemption of property tax;

(iv) Such exercise be completed by the respective respondent - Corporation after affording due opportunity of hearing to all the petitioners, within a period of six weeks thereafter.

(v) In the event of the Corporation Council approving the respective petitioners - schools as per the above provisions, the petitioners – schools are entitled to claim exemption from payment of property tax. Otherwise, it is for the respective respondent - Corporation to take appropriate action to see that the property tax as demanded by them are collected from the petitioners - schools without any further delay.

(vi) There shall be no order as to costs; and

(vii) Consequently, the connected writ miscellaneous petitions are also closed.”

As against the above directions, some of the institutions had filed Writ Appeals in W.A.(MD) Nos.617 and 1026 of 2018, which were dismissed by this Court by judgment dated 29.06.2021, confirming the order passed in W.P.(MD) Nos.12240 of 2016 etc., batch dated 21.11.2017.

3.In view of the above, these Writ Petitions are disposed on the following terms:

(i) The petitioner in these Writ Petitions are at liberty to approach the respondent - Corporation within a period of two weeks from the date of receipt of a copy of this order, seeking approval of the Corporation Council that the petitioner would come within the purview of claiming exemption under Madurai City Municipal Corporation Act, 1971;

(ii) On such filing of the applications seeking approval in that regard, the respondent - Corporation shall consider the same on merits and in accordance with law and place them before the Corporation Council for its consideration as per the provisions of the Madurai City Municipal Corporation Act, 1971;

(iii) The petitioner in these Writ Petitions are also at liberty to produce documentary evidence in support of their claims before the respondent - Corporation claiming exemption of property tax;

(iv) Such exercise be completed by the respondent - Corporation after affording due opportunity of hearing to the petitioner in these Writ Petitions, within a period of six weeks thereafter.

(v) In the event of the Corporation Council approving the petitioner in these Writ Petitions as per the above provisions, the petitioner in these Writ Petitions is entitled to claim exemption from payment of property tax. Otherwise, it is for the respondent - Corporation to take appropriate action to see that the property tax as demanded by them are collected from the petitioner in these Writ Petitions without any further delay.

(vi) There shall be no order as to costs; and

(vii) Consequently, the connected writ miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

sj

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
The Commissioner,
Madurai Corporation,
Madurai.

+1 CC to M/s.K.GOVINDARAJAN, Advocate (SR-21454,21455,21456,21457,21458,21459,21460,21461,21462,21463,21464,21465[F] dated 07/07/2021

+1 CC to M/s.R.MURALI, Advocate (SR-21467[F] dated 07/07/2021)

W.P.(MD) Nos.3112 to 3123 of 2018
06.07.2021

TP(CO)
KB(19.07.2021) 3P 15C