



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

WEB COPY

W.A. (MD)No.905 of 2016
and C.M.P. (MD) No.5405 of 2016

Jeevana School,
Jeya Nagar,
Ponmeni, Madurai - 16
Rep. by its Principal

... Appellant/Petitioner

Vs.

- 1.The Commissioner,
Madurai Municipal Corporation,
Madurai.
- 2.The Assistant Commissioner,
Deputy Commissioner Zone - I,
Madurai Municipal Corporation,
Arasaradi, Madurai - 625 010.

... Respondents/Respondents

Prayer : Appeal filed under Clause 15 of the Letters Patent against the order passed by this Court in W.P.(MD)No.4263 of 2016, dated 22.04.2016.

Prayer in WP(MD). 4263 of 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari calling for the records relating to the impugned demand notice of the respondents 1 & 2 dated 5.1.2016 and the consequential impugned proceedings of the 2nd respondent dated 8.2.2016 quash the same.

For Appellant : Mr.S.Srinivasa Raghavan

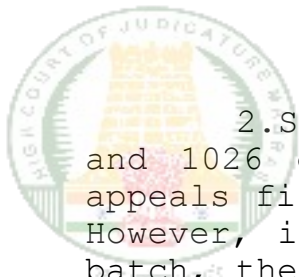
For Respondents : Mr.R.Murali, Standing Counsel
for Madurai Corporation (for R1)

Mr.R.Baskaran, Standing Counsel
(for R2)

J U D G M E N T

(Judgment of the Court was delivered by T. S. SIVAGNANAM, J.)

This Writ Appeal is directed against the order dated 22.04.2016 in W.P. (MD)No.4263 of 2016.



2. So far as the legal issue is concerned, in W.A.(MD) Nos.617 and 1026 of 2018, it has been settled and consequently all the appeals filed by the other Educational Institutions were dismissed. However, in an identical issue in W.P.(MD) Nos.12240 of 2016 etc., batch, the learned Single Judge had disposed of the Writ Petitions giving 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."

The Writ Appeals we have referred above were dismissed on 29.06.2021, confirming the order passed in W.P.(MD) Nos.12240 of 2016 etc., batch dated 21.11.2017. Therefore, the benefits enure in favour of the appellants in those appeals can very well be extended to the appellant as well.



3. Accordingly, the order dated 22.04.2016, in W.P.(MD)No.4263 of 2016 is modified and the Writ Appeal stands disposed of with the following directions:

(i) The appellant 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 appellant 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 appellant is 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 appellant, within a period of six weeks thereafter.

(v) In the event of the Corporation Council approving the appellant as per the above provisions, the appellant 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 appellant without any further delay.

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

(vii) Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(AS)

// 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

1.The Commissioner,
Madurai Municipal Corporation,
Madurai.

2.The Assistant Commissioner,
Deputy Commissioner Zone - I,
Madurai Municipal Corporation,
Arasaradi, Madurai - 625 010.

+1 CC to M/s.S.SRINIVASA RAGHAVAN, Advocate (SR-21789[F] dated
08/07/2021)

W.A. (MD) No. 905 of 2016
06.07.2021

SSS (CO)

TR(19.07.2021) 4P 4C