



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.06.2021

CORAM

THE HONOURABLE MR.JUSTICE T. S. SIVAGNANAM

AND

THE HONOURABLE MRS.JUSTICE S.ANANTHI

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W.A. (MD)No.1026 of 2018
and C.M.P. (MD) No.7174 of 2018

Sri.Lalitha Vidyashram Matric School,
No.509, Chidambara Nagar 'C' Colony,
Perumalpuram,
Palayamkottai Taluk,
Tirunelveli & District,
Rep. by its Correspondent,
V.Jayendran

... Appellant/Petitioner

Vs.

The Commissioner,
Tirunelveli Municipal Corporation,
Tirunelveli.

... Respondent/Respondent

Prayer : Appeal filed under Clause 15 of the Letters Patent against the order passed by this Court in W.P.(MD)No.15784 of 2016, dated 21.11.2017.

Prayer in WP(MD). 15784/ 2016 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records relating to the impugned special notice issued by the respondent in NO. Nil dated 01.08.2016 and to Quash the same.

For Appellant : Mr.Ragatheesh Kumar
for M/s.Isaac Chambers

For Respondent : Mr.Aayiram K.Selvakumar
Standing Counsel

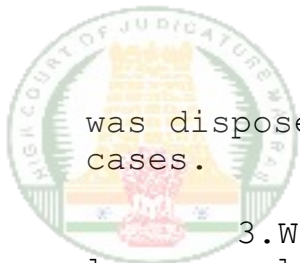
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J U D G M E N T

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

Heard Mr.Ragatheesh Kumar, learned counsel for the appellant and Mr.Aayiram K.Selvakumar, learned Standing Counsel for respondent Corporation.

2.This Writ Appeal by the Writ Petitioner is directed against the order and direction issued in W.P.(MD) No.15784 of 2016, which



was disposed by a common order dated 21.11.2017, along with batch of cases.

3.We need not labour much to decide the issue on hand as the larger relief sought for by the other institution for issuance of a declaration in W.P.(MD) No.362 of 2019, to declare the Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 as *ultra vires* and null and void, was rejected by the Hon'ble First Bench of this Court in ***the Correspondent, St.Joachim's Matriculation School v. The State of Tamil Nadu, represented by its Secretary, Department of Municipal Administration and Water Supply and three others***, wherein also the Tirunelveli Corporation was the second respondent, and the Writ petition was partly allowed in terms of the judgment of the Division Bench, dated 13.09.2019. So far as retrospective application of the increase in property tax is concerned, demanding of property tax retrospectively from 01.10.2017 alone was set aside. That apart, the validity of the amended provision has been upheld in the case of ***Monfort Academy Matriculation Higher Secondary School v. The Secretary, Department of Municipal Administration and Water Supply Department, Chennai and others in W.P.No.18008 of 2018 etc., dated 13.09.2019***. Therefore, the amended act having been upheld, the relief sought for by the petitioner to quash the recovery of property tax cannot be sustained in terms of the amended statute.

4.So far as the claim for grant of exemption is concerned, it goes without saying that no individual has vested right to seek for exemption and if there was a claim that they will fall within the relevant provisions of the Act, whereby they are entitled to grant of exemption, it is for them to independently seek for appropriate direction. In fact, the learned Single Bench has granted such liberty to seek exemption. However, the provisions of the amended act having been upheld, it may be a difficult task for the appellant to claim exemption. Moreover, they are fee levying institution and not engaged in charitable purposes. Thus, we are of the view that the impugned order would not call for any interference.

5.Accordingly, the Writ Appeal is dismissed in view of the order aforesaid. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

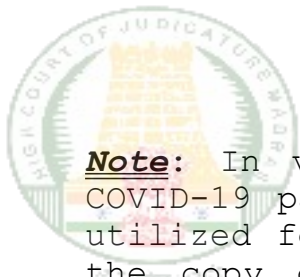
Assistant Registrar(CS-III)

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/ /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,
Tirunelveli Municipal Corporation,
Tirunelveli.

W.A. (MD)No.1026 of 2018
29.06.2021

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