IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.07.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.4095 of 2019 and
WMP.Nos.4584 and 4587 of 2019

Sacred Heart Convent Anglo Indian
Higher Secondary School
rep. by its Correspondent,
338/2, P.J.N.Road, Villupuram – 605 602.

... Petitioner

Vs

1. The Secretary
   Department of Municipal Administration and Water Supply
   The Government Secretariat,
   Fort St. George, Chennai – 600 009.

2. The Commissioner,
   Municipal Administration
   Commissionerate of Municipal Administration,
   Chepauk, Chennai – 600 005.

3. Executive Authority/The Commissioner
   Villupuram Municipality,
   No.734, Pin Road,
   Villupuram – 605 602.

4. The District Educational Officer,
   Office of the District Educational
   Officer, Coonoor, Nilgiris District – 634 102

(R4 impleaded vide roder dated 23.09.2019
in WMP No.27634 of 2019)

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, to issue Writs of Certiorari, calling for the records pertaining to the impugned assessment order dated 14.09.2018 in Assessment Nos.044/032/00566/ to 044/032/00568 and the demand made therein, on the file of the 3rd respondent, insofar as it imposes property tax on petitioner Aided School in respect of Sacred Heart Convent Anglo – Indian Higher Secondary school, 338/2, P.J.N. Road, Villupuram – 605 602 and quash the same.

For Petitioner	:	Ms.A.Arul Mary
For Respondents	:	Mrs.C.Sangamithirai Special Government Pleader – R1 & R4 Mr.V.Elango – R3 No appearance – R2

O R D E R

The petitioner is the Sacred Heart Convent Anglo Indian Higher Secondary School, which is stated to be a wholly aided school. The petitioner claims exemption from property tax in terms of amendment to Section 83(c) of the Tamil Nadu District Municipalities Act, 1920 (in short 'Act'). The amendment is dated 11.01.2018 and states that schools that are wholly aided shall stand exempt from the levy of property tax.

2. The question that arises would be as to whether the school is, as claimed by it, wholly aided or otherwise.

3. In this context, learned counsel for the petitioner would draw attention to a series of documents, that had been filed before this Court on 13.09.2019, which reveal that the permanent recognition of the school has been issued as early as on 29.11.1958 and 04.12.1963 and the petitioner is also a

holder of 12A certificate issued in terms of the provisions of the Income Tax Act, 1961.

4. The status of the school as aided school is clear from the deficit grant received by it periodically and one such grant, for the period 2012-13, dated 15.05.2015, is placed on file (page 9 of the compilation of typed set dated 13.09.2019).

5. The above documents make it more than abundantly clear that the State has, vide proceedings of the Director of School Education, Chennai dated 15.05.2015 in R.Dis.No.044709/E/E`/2015-1, issued a grant, to the extent of Rs.24,59,904/- to meet the excess of expenditure incurred by the school over and above the expenditure met by fee collections.

6. Learned Special Government Pleader fairly does not dispute, in light of the above factual position, that the petitioner is, in deed, wholly aided and would be entitled to the exemption from property tax, as claimed.

7. In light of the above discussion, the impugned order of assessment dated 14.09.2018 and the consequent demand are set aside. This Writ Petition is allowed. No costs. Connected Miscellaneous Petitions are closed.

11.07.2022

sl
Index : Yes/No
Speaking Order/Non speaking Order

Dr.ANITA SUMANTH.,J
sl

To

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