



WEB COPY



W.P.No.5695 of 2020

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

Dated: 15.11.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

**W.P.No.5695 of 2020**  
**and WMP Nos.6636 and 6637 of 2020**

1. D.V.Balaji
2. Lakshmi Garden Matriculation Hr. Sec. School  
rep. by its Correspondent,  
No.26, Anna Salai, Vellore – 632 001.

... Petitioners

Vs

1. Corporation of Vellore,  
rep. by its Commissioner,  
Vellore.
2. Zonal Officer i/c,  
Zonal Office – III,  
Corporation of Vellore,  
Vellore.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned notice in Na.Ka.No.1977/2019/A1 dated 20.01.2020 on the file of the 2<sup>nd</sup> respondent, issued along with computer generated demand of Rs.5,71,910/- for 2019-2020 under Assessment No.035/033/02112 dt.20.01.2020 with the signature of Commissioner of Vellore Municipality, the 1<sup>st</sup> respondent in respect of the 1<sup>st</sup> petitioner's proeprty having an extent of 28,702 sq.ft. Comprised in Town Survey Nos.86/1, 86/2, 86/3 and 164 situated in Municipal Ward No.27, Revenue Ward No.5, bearing



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New Door No.58, Old Door No.26 within Vellore Municipality, in which the 2<sup>nd</sup> petitioner education institution viz., Lakshmi Garden Matriculation Hr.Sec. School is functioning and quash the same and consequently direct the respondents to grant exemption of property tax in respect of the said property.

For Petitioner : No appearance

For Respondents : Ms.P.Shanthi  
Standing Counsel

### **ORDER**

Mr.Arunkumar, learned counsel states that they have handed over the brief to the petitioner. However, no counsel has entered appearance as on date.

2. The Writ Petition has been filed by two petitioners, who challenge a demand of property tax dated 20.01.2020. The first petitioner, an individual, is the owner of the property bearing New Door No.58, Old Door No.26, Town Survey Nos.86/1, 86/2, 86/3 and 164 situated in Municipal Ward No.27, Revenue Ward No.5, within Vellore Municipality (property/property in question) and the second petitioner, is a Matriculation Higher Secondary School, the lessee of the said property.

3. The challenge to property tax is premised on the ground that exemption was sought from the levy of property tax under the provisions of the Coimbatore City Municipal Corporation Act, 1981, that are applicable to Vellore Municipality as well.



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4. The issue arising in this Writ Petition is no longer res integra and has been decided by a Division Bench of this Court in *Monfort Academy Matriculation Hr. Sec. School V. The Secretary, Department of Municipal Administration and Water Supply Department and two others* (W.P.Nos.18008 of 2018 and batch dated 13.09.2019) against the tax payer.

5. The challenge therein was to the amendment to Section 101 of the Chennai City Municipal Corporation Act, 1919, Sections 122(1)(c) and 122(2) of Madurai City Municipal Corporation Act, 1971 and Sections 123(1)(c) and 123(2) of the Coimbatore City Municipal Corporation Act, 1981 and Section 83(2) of the Tamil Nadu District Municipalities Act, 1920 as per which, the exemption that was hitherto available for educational institutions from levy of property tax, stood removed.

6. With the upholding of the amendment, nothing survives in this Writ Petition and the same is dismissed. No costs. Connected Miscellaneous Petitions are also dismissed.

15.11.2022

Index : Yes / No  
Speaking/non-speaking Order  
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To



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**Dr.ANITA SUMANTH,J.**

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