



WEB COPY



W.P.No.6533 of 2020 &
WMP.No.7756 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 10.11.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.6533 of 2020 &
WMP.No.7756 of 2020

Sri Ramakrishna Matric Higher Secondary School
Represented by its Secretary K.Solmuthuazhagan,
No.197, Anna Salai,
Arcot, Vellore District.

... Petitioner

Vs

1.The commissioner / Executive Authority,
Arcot Municipality, Arcot, Vellore District.

2.The Secretary to Government of Tamil Nadu,
Law Department, Fort St.George, Chennai - 600 009.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the entire records in pursuant to the demand notices dated 05.09.2018 and 06.02.2020 in pursuant to Assessment No.025/003/01074 issued by the 1st respondent to the petitioner school and quash both of them.

For Petitioner : Mr.T.P.Prabakaran

For Respondents : Mr.B.Anand - R1

Mr.K.Surendran
Additional Government Pleader - R2



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ORDER

The petitioner is a school in Arcot, Vellore District and challenges a special notice issued for assessment of its property at door No.197, Anna Salai, Arcot, Vellore District for property tax under the Tamil Nadu District Municipalities Act, 1920.

2.The position that schools are liable to property tax under the aforesaid enactment is not under dispute pursuant to the amendment of the Act by virtue of the Tamil Nadu Municipal Laws (Second Amendment) Act, 2018 that came into force from 25.01.2018.

3.It was in the aforesaid circumstances that demand notice has been issued to the petitioner on 05.09.2018 determining the annual value at a sum of Rs.9,43,247/- and raising a demand per half year at a figure of Rs.1,42,901/-. The petitioner was aggrieved with the aforesaid determination and filed revision petition before the first respondent, that is, the Commissioner, Arcot Municipality on 10.10.2018.

4.During the pendency of this writ petition, it appears that the petitioner's revision petition had been disposed on 09.03.2022 which order came to be challenged by the School in W.P.No.8502 of 2022. That writ petition was



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disposed directing the petitioner to pay the property tax demanded and contest its rights in the present writ petition.

5. With the passing of the order dated 09.03.2022, which, as on date, has attained finality, nothing survives in this writ petition. The aforesaid order has taken note of the objections raised by the petitioner in the challenge to the demand notice.

6. That apart, Mr. Anand who appears for the Arcot Municipality/R1 has circulated the work sheet which provides for the grant of discount for the building structure, age of the building and building maintenance in computing the annual rental value and the building value. In the present case, there has been no discount for the building structure insofar as an educational institution is not entitled to any exemption.

7. There is no discount towards the age as the officer has noted that the structure is RCC. A discount of a sum of Rs.85,750/- has been given towards building maintenance and the net annual value has been arrived at Rs.9,43,247/-. Nothing untoward or illegal is pointed out in regard to the methodology of computation. There is hence, no merit in this writ petition and the impugned demand stands confirmed.



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8.Dismissed. No costs. Consequently, connected miscellaneous petition
is closed.

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Index : Yes / No

Speaking Order/Non-Speaking Order

To

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