IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.04.2022

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P.No.8502 of 2022
and
W.M.P.No.8418 of 2022

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 for issuance of a Writ of Certiorari, calling for the entire records in pursuant to the demand notice issued by the 1st respondent to the petitioner school vide Na.Ka.No.1042/2021/A1 dated 09.03.2022 pertaining to the Assessment No.025/003/01074 disposing of the petitioner's revision petition dated 10.10.2018 and quash the same.

For Petitioner : Mr.T.P.Prabakaran

For Respondents: Mr.S.Ravichandran
Additional Government Pleader

O R D E R

This Writ Petition has been filed seeking for issuance of a Writ of Certiorari to call for the entire records in pursuant to the demand notice issued by the first respondent to the petitioner/School, vide Na.Ka.No.1042/2021/A1 dated 09.03.2022 pertaining to Assessment No.025/003/01074, disposing of the petitioner's revision petition dated 10.10.2018 and quash the same.

2. The case of the petitioner is that petitioner/School is the absolute owner of non-residential premises in Door No.197, Anna Salai, Arcot, Vellore District. The petitioner/School was assessed to property tax and a demand notice, dated 05.09.2018 has been issued by the first respondent, demanding exorbitant property tax from the petitioner for the half year commencing from 01.10.2017. Pursuant to the notice, the petitioner has filed a revision petition dated 10.10.2018. During the pendency of the revision petition, another demand notice dated 06.02.2020 demanding the petitioner/School to pay property tax for the financial years 2017-18, 2018-19 and 2019-20 had been issued. Aggrieved by the same, the petitioner has filed a writ petition in W.P.No.6533 of 2020 challenging the above demand notices issued by the first respondent. In that writ petition, an interim order of stay was granted by this Court in W.M.P.No.7756 of 2020 on 13.03.2020. During the pendency of the above writ petition, the first respondent has passed the impugned order in Na.Ka.No.1042/2021/A1, dated 09.03.2022. Hence, the present writ petition has been filed.

3. Mr.T.P.Prabakaran, learned counsel for the petitioner submits that the petitioner/School was used for educational purposes and therefore, it was exempted from the property tax as per Section 83(c) of Tamil Nadu District Municipalities Act, 1920. In the meanwhile, the said provision of law was amended and Tamil Nadu Municipalities Laws (second amendment) Act, 2018 came into force on 25.01.2018. However, notice demanding to pay property tax for the half year commencing from 01.10.2017 is not sustainable, as the petitioner/School is liable to pay the property tax from 25.01.2018 only as per the Amended Act. He also submits that the petitioner/School has voluntarily come forward to pay the conditional property tax amount.

4. Heard Mr.S.Ravichandran, learned Additional Government Pleader appearing for the respondents and perused the materials available on record.

5. A perusal of the materials available on record reveal that not only the petitioner/School was assessed to property tax, but property tax was demanded for the financial year 2017-18, 2018-19 and 2019-20. Assailing the said demand, the petitioner had filed W.P.No.6533 of 2020 in which this Court had granted stay in W.M.P.No.7756 of 2020 vide order dated 13.03.2020. The present petitioner is filed challenging the demand for the year 2020-21.

6. It is not in dispute that stay has been granted with

regard to the demand for the preceding three years. However, it is to be pointed out that insofar as the present demand for the year 2020-21 is concerned, it is stated that the petitioner, on his own volition, has come forward to pay the conditional property tax amount demanded by the respondents. In essence, the petitioner is not canvassing the stay granted in the earlier writ petition in the present petition.

7. In view of the fact that the petitioner has come forward voluntarily to pay the conditional property tax amount, demanded vide the impugned order, this Court is not inclined to interfere with the order impugned herein. The petitioner is directed to pay the conditional property tax amount demanded for the year 2020-21 and insofar as the preceding years, viz., 2017-18, 2018-19 and 2019-20 is concerned, the petitioner shall agitate his rights in the pending writ petition in W.P.No.6533 of 2020.

8. The writ petition is disposed of with the aforesaid observations and directions. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

sp/jd

To

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.

+1cc to Mr.T.P.Prabakaran, Advocate, S.R.No.23957

+1cc to the Government Pleader, S.R.No.24281

W.P.No.8502 of 2022

PM(CO)
RGA(05/05/2022)