BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **15.06.2022**

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P.(MD).No.2014 of 2012
and
M.P(MD)No.1 of 2012

Sri Sarada College For Women,
through its Secretary,
Sarada Nagar,
Ariyakulam,
Maharaja Nagar Post,
Tirunelveli 627 011. ... Petitioner

Vs.

1.Ariyakulam Panchayat,
through its President,
Ariyakulam,
Tirunelveli District.

2.The Block Development Officer,
(Panchayats),
Palayamkottai,
Tirunelveli District.

3.The Government of Tamil Nadu,
through its Secretary,
Rural Development & Panchayat Raj Department,
Fort St.George,
Chennai-9. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records of the first respondent pertaining to the demand notice, dated 13.02.2012 and quash the same and to pass such other and further orders as this Court.

For Petitioner : M/s.H.Arumugam
for Mr.K.Sankararaman
For R-1 & R-2 : Mr.S.Chandrasekar
Additional Government Pleader
For R-3 : Mr.N.Muthuvijayan
Special Government Pleader

ORDER

The present writ petition has been filed by an un-aided educational institution challenging the demand notice issued by the Village Panchayat, demanding property tax for the assessment years 2008 to 2012 to a tune of about Rs.7,04,000/-

2. Being an un-aided educational institution, there is no doubt that the said institution is liable to pay property tax as per Section 172 of the Tamil Nadu Panchayat Act. However, the main grievance of the writ petitioner is that for the first time when assessment is made, they should follow the procedure as contemplated under Rule 6 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999 read with Schedule I of the Act. However, a perusal of the impugned order discloses that no calculation memo has been annexed to the impugned order. It is not known what was the plinth area which was taken into consideration and what is the nature of the building which was taken into consideration for arriving at a particular assessment under the impugned order. The learned Counsel appearing for the respondents contended that even in the year 2007, the building was inspected and assessments were made and the demand notice has been issued later in the year 2008. However, the said contention of the learned Counsel for the respondent is not reflected either in the impugned order or as an annexure to the impugned order. Since the impugned order is bereft of any details with regard to the inspection or the manner under which the property tax has been assessed, this Court is of the view that the order could be set aside, remitting the matter back to the first respondent granting liberty to them to issue fresh assessment order along with all particulars as contemplated under Schedule I of the Act and Rule 6 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999 after affording an opportunity to the writ petitioner.

3. With the above said observations, this writ petition is allowed and the matter is remitted back to the file of the first respondent for fresh disposal. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(P&A)

// True Copy //

/07/2022

Sub Assistant Registrar(CS)

btr

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

1.The President,
Ariyakulam Panchayat,
Ariyakulam,
Tirunelveli District.

2.The Block Development Officer,
(Panchayats),
Palayamkottai,
Tirunelveli District.

3.The Secretary,
The Government of Tamil Nadu,
Rural Development & Panchayat Raj Department,
Fort St.George,
Chennai-9.

+1 CC to M/s.SPL.GP (SR-26120[F] dated 16/06/2022)

+1 CC to M/s.H. ARUMUGAM, Advocate (SR-26639[F] dated 17/06/2022)

W.P.(MD).No.2014 of 2012
15.06.2022

SRK(CO)
KB(01.07.2022) 3P 6C