



W.P.(MD).No.4967 of 2013

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **01.08.2022**

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THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P.(MD).No.4967 of 2013

M.P(MD).No.1 of 2013

The Bharat Sanchar Nigam Limited,
Virudhunagar
Through its General Manager.

... Petitioner

Vs.

The President,
Kumilankulam Village Panchayat,
Sivakasi Panchayat Union,
Virudhunagar District-626 103.

... Respondent

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 respondent dated 06.03.2013 and 14.03.2013 and quash the same.



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For Petitioner : Mr.K.Govindarajan

For Respondents : No-appearance

ORDER

The present Writ Petition has been filed challenging the order passed by the respondent Panchayat demanding property tax from the petitioner.

2. According to the learned counsel appearing for the petitioner, the Bharat Sanchar Nigam Limited, though was formed as separate entity, is under the control of the Ministry of Telecom, the Government of India. The property and the building, even as on today stand in the name of the Union of India. When the property stands in the name of Union of India, the State or any other local body will not be entitled to impose tax on the said property.

3. The learned counsel appearing for the petitioner also relied upon the bar under Article 285 of the Constitution of India to contend that the



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entire building is exempted from the tax imposed by a State or any other Authority within the State.

4. Though the respondent has been served and the name is printed in the cause list, there is no appearance from the side of the respondent.

5. I have perused the affidavit and the documents filed along with the writ petition. A perusal of the records indicate that though Bharat Sanchar Nigam Limited has been formed into a separate entity, the building and the land still stand in the name of Union of India. The efforts taken by the petitioner to change the assets from the Union of India to the writ petitioner's name have so far not been successful. Hence, as on today, since the land and the building stand in the name of the Union of India, the respondent will not be entitled to impose any property tax on the building, in which, the petitioner's office is located. However, on any future date, if the assets of the Union of India get transferred to the Corporate entity, namely, Bharat Sanchar Nigam Limited, at that point of time, the respondent Local Body will be entitled



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to impose tax from the date of transfer of such assets.

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6. In view of the above, the writ petition stands allowed. No costs. Connected miscellaneous petition is closed.

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Index : Yes / No
Internet : Yes / No
ssb

To

The President,
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Virudhunagar District-626 103.



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R.VIJAYAKUMAR ,J.

ssb

Order made in
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