BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.03.2022

CORAM

THE HONOURABLE MR.JUSTICE **ABDUL QUDDHOSE**

W.P.(MD)No.10015 of 2018

and

W.M.P.(MD)No.9154 of 2018

The Correspondent,
Oasis Matric Higher Secondary School,
Tirunelveli - 627 002. ... Petitioner

vs.

1.The Commissioner,
Tirunelveli Municipal Corporation,
Tirunelveli.

2.The Assistant Commissioner/Deputy Collector,
Palayamkottai Ward Office,
Tirunelveli Municipal Corporation,
Tirunelveli.

3.The Deputy Revenue Officer,
Palayamkottai Regional Office,
Tirunelveli Municipal Corporation,
Tirunelveli. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, call for the records relating to the impugned Demand Notice issued by the second respondent/Assistant Commissioner of Tirunelveli Corporation, dated 23.02.2018 demanding the payment of Rs.12,18,192/- from the year 2010-2011 to 2017-2018 towards the property tax from the petitioner-school and quash the same.

For Petitioner :Mr.K.Ragatheesh Kumar
for M/s.Isaac Chambers
For R1 to R3 :Mr.Aayiram K.Selvakumar
Standing Counsel

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O R D E R

The learned Counsel for the petitioner has placed before this Court, the amendment brought to the Coimbatore City Municipal Act, 1981, which applies to the Tirunelveli Corporation also, which came into force on 25.01.2018 and as per the said amendment, the self financing educational institutions were brought under the purview of the property tax assessment. However, the impugned assessment pertains to the years 2010-11 to 2017-18 and therefore, only from 25.01.2018, the petitioner institution is liable to pay property tax and not for the previous assessment years.

2.The learned Counsel for the petitioner as well as the learned Standing Counsel for the respondent Corporation would submit that the petitioner institution has been paying the property tax in terms of the amendment made to the Coimbatore City Municipal Act, 1981, which came into force on 25.01.2018, thereafter.

3.Since the petitioner need not pay property tax retrospectively prior to the amendment, which came into force on 25.01.2018, the Writ Petition will have to be allowed and the impugned demand, dated 23.02.2018 has to be quashed. Accordingly, the impugned demand issued by the second respondent Corporation, dated 23.02.2018 is hereby quashed and the Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

Cmr

To

1.The Commissioner,
Tirunelveli Municipal Corporation,
Tirunelveli.

2.The Assistant Commissioner/Deputy Collector,
Palayamkottai Ward Office,
Tirunelveli Municipal Corporation,
Tirunelveli.

3.The Deputy Revenue Officer,
Palayamkottai Regional Office,
Tirunelveli Municipal Corporation,
Tirunelveli.

+1 CC to M/s.ISAAC CHAMBERS, Advocate (SR-9577[F])
+1 CC to M/s.SPL GP (SR-9437[F] dated 02/03/2022)

Order made in
W.P.(MD)No.10015of 2018
01.03.2022

PNK(12.03.2022) 2P 6C