



W.P(MD)No.7575 of 2015

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **02.12.2022**

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THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.7575 of 2015

and

M.P(MD)No.2 of 2015

The Correspondent,
C.S.I.Matriculation Higher Secondary School,
Joshua Street, Nagercoil,
Kanyakumari District.

... Petitioner

Vs.

1.The State of Tamil Nadu,
Represented by its Secretary,
Department of Municipal Administration
and Rural Development,
Fort St.George, Chennai-600 009.

2.The Commissioner,
Nagercoil Municipality,
Municipal Office, Nagercoil,
Kanyakumari District-629 001.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records relating to the impugned Demand notice issued by the 2nd respondent in No.42182 dated nil. (demanding a sum of Rs.1,08,435/- towards property-tax for the school-buildings) quash the same.



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For Petitioner : Mr.K.Ragatheesh Kumar
for Mr.Isaac Mohanlal

For R1 : Mr.A.Baskaran
Additional Government Pleader

For R2 : Mr.P.Athimoola Pandian

ORDER

The present writ petition has been filed challenging a demand notice issued by the 2nd respondent Municipality for payment of property tax by the petitioner school for the period between the 2nd half of 1993-94 to the 2nd half of 2014-15.

2. The main ground on which the writ petition was filed is that prior to amendment of the District Municipalities Act, all the educational institutions irrespective of the fact whether they are aided or self financing were entitled to exemption under Section 83 (c) of District Municipalities Act.

3. However, the learned standing counsel appearing for the 2nd respondent Municipality submits that the petitioner school has paid the



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entire property tax demanded in the impugned notice and the petitioner school is continuously paying the property tax till 2020.

4. In view of the fact that the petitioner has already paid the property tax that was demanded in the impugned demand notice, without any protest, the question of adjudicating upon the validity of the said notice does not arise. Hence, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

02.12.2022

Index : Yes / No
Internet : Yes / No

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To

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R.VIJAYAKUMAR ,J.

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