



W.P. No.23774 of 2011

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.23774 of 2011

P.K.P.Swamy Matriculation Higher
Secondary School,
Kalyanipuram, Enjampalli-Nathamedu,
P.K.Valasu P.O., Erode District.

... Petitioner

Vs.

1.The State of Tamil Nadu
Rep. by its Secretary to Govt.
Rural Development and Panchayat Raj Dept
Fort St. George, Secretariat
Chennai 600 009

2.The Director of Rural Development and
Panchayat Raj
Panagal Building,
Saidapet
Chennai 600 015

3.The President
Enjampalli Panchayat,
Erode Taluk and District

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to
Writ of Certiorari, calling for the records relating to the order in G.O.Ms No.38



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Rural Development and Panchayat Raj dated 5.3.2008 and published at Page No.1 of Extra Ordinary Issue of Part III, Sec.1(a) of the Tamil Nadu Govt. Gazette No.69 dated 5.3.2008 introducing amendment to Rule 15(c) of the Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules 1999 in so far as it relates to the Petitioner Institution and the undated demand notice bearing tax demand number 784, issued by the 3rd Respondent herein and quash the same.

For Petitioner : Mr.M.Yokesh
for Mr.V.G.Sureshkumar
For Respondents : No Appearance

ORDER

There is no appearance for the respondents. However, petitioner circulates a copy of order passed in WP.No.17972 of 2012 in the case of Teachers Training School, Venkateshwara Educational Institution, Erode District dated 03.10.2019. The prayer in that writ petition is identical to the present prayer, challenging G.O.Ms.No.38 Rural Development and Panchayat Raj dated 05.03.2008, that introduced an amendment to Rule 15(c) of the Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules, 1999. The G.O., aforesaid and consequent demand notice, have come to be dismissed and confirmed in writ appeal.

2.The operative portion of the order of the Division Bench dated 17.06.2011 in W.A.No.2152 of 2010 and etc. batch reads as follows:



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'Reference may be made to the order, dated 17.3.2011, which reads as under:-

"We have heard Mr.A.K.Ganguly, learned Senior Counsel; Mr.P.S.Raman, learned Advocate General and Mr.N.R.Chandran, learned Senior Counsel at length.

2.Mr.N.R.Chandran, learned Senior Counsel needs further hearing in all the matters. As jointly agreed, put up all these cases on 13th June 2011.

3.In the meantime, the appellants as also the writ petitioners shall pay the property tax with effect from 05th March 2008, the date when the amended Rule came into force. Consequently, the interim order passed in the writ petitions stands modified. Needless to say that in the event the appellants or the writ petitioners succeed, the amount that may be deposited shall be adjusted."

2.Before 17.3.2011, this batch of cases was listed on several dates. But the appellants and the writ petitioners took adjournment on one pretext or the other. On being questioned, the learned counsel appearing for the appellants and the writ petitioners submitted that the aforesaid order has not been complied with inasmuch as the property tax, as directed by this Court, has not been deposited.

3.Today, the learned counsel for the appellants prays for adjournment of the case on the ground of absence of the Senior Counsel.

4.Taking into consideration the aforesaid facts, all these writ appeals and the writ petitions stand dismissed. Consequently, the connected miscellaneous petitions are also dismissed. However, there will be no order as to costs.'

3.The above order is stated to be under challenge before the Hon'ble Supreme Court. There is a direction to the petitioner to continue to pay the property tax,



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subject to the order to be passed by the Hon'ble Supreme Court. In the event, the judgment is in favour of the petitioner, needless to say, the petitioner shall be entitled to a refund of the amounts remitted till such time, in accordance with law.

4.This writ petition is disposed in the above terms. No costs.

29.03.2023

vs

Index: Yes/No

Speaking order

Neutral citation:Yes

To

1.The Secretary to Govt. of Tamil Nadu,
Rural Development and Panchayat Raj Dept
Fort St. George, Secretariat, Chennai 600 009

2.The Director of Rural Development and
Panchayat Raj
Panagal Building, Saidapet
Chennai 600 015

3.The President
Enjampalli Panchayat,
Erode Taluk and District



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Dr.ANITA SUMANTH, J.

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