



WEB COPY



W.P.No.8313 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.8313 of 2023
and WMP No.8516 of 2023

Sri Shanthi Vijai Girls Higher Secondary School,
Mount Pleasant, Coonoor
The Nilgiris – 643 101,
Rep. by its Correspondent
Sri. M.Lakshmi Chand Vaid

... Petitioner

Vs

1. The Secretary,
Department of Municipal Administration
and Water Supply Department,
The Government Secretariat,
Fort St.George. Chennai – 600 009.

2. The Commissioner
Coonoor Municipality,
Coonoor – 643 101.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to the levy of taxes for the building bearing Asst No.065/025/00568 dated on 05.11.2022 impugned demand notice issued to the petitioner school and quash the same in the light of the provisions contained in the Tamil Nadu District Municipalities Act 1920.



WEB COPY



W.P.No.8313 of 2023

For Petitioner : Ms.P.Mahalakshmi

For Respondents : Mr.K.V.Sajeev Kumar
Special Government Pleader – R1
Mr.P.Srinivas
Standing Counsel - R2

ORDER

Mr.K.V.Sajeev Kumar, learned Special Government Pleader accepts notice for R1 and Mr.P.Srinivas, learned Standing Counsel accepts notice for R2. Both are armed with instructions to enable this Court to dispose the matter finally, even at the stage of admission.

2. The petitioner challenges a demand of property tax in respect of the school being run in Coonoor. Learned counsel for the petitioner has, after some hearing, preferred to make an endorsement withdrawing the Writ Petition. She, however, seeks liberty to approach the appellate authority, i.e., Taxation Appeals Committee, by way of statutory appeal.

3. Hence, notwithstanding that, as on date, the appeal would be time barred as per the provisions of Rule 126 of Schedule IV of the Tamil Nadu District Municipalities Act, 1920, which is 30 days from date of receipt of a copy of the order and there being no objection to the request made, liberty as sought for is granted.



W.P.No.8313 of 2023

4. In light of the endorsement made, this Writ Petition is dismissed as withdrawn with liberty as above. Appeal, if any, filed within a period of three (3) weeks from today, shall be taken on file by the appellate authority without reference to limitation, but ensuring compliance with other statutory conditions, if any, and disposed expeditiously and in accordance with law.

5. For a period of three (3) weeks from today, as provided above, the respondent shall maintain status quo in regard to the property. No costs. Connected Miscellaneous Petition is closed.

17.03.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral Citation: Yes/No
sl

To

1. The Secretary,
Department of Municipal Administration
and Water Supply Department,
The Government Secretariat,
Fort St.George. Chennai – 600 009.
2. The Commissioner
Coonoor Municipality,
Coonoor – 643 101.



WEB COPY



W.P.No.8313 of 2023

Sl

W.P.No.8313 of 2023
and WMP No.8516 of 2023

17.03.2023