



WEB COPY



W.P.Nos.6053 and 6056 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.07.2023

CORAM :

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.6053, 6056, 6228 and 6360 of 2020

and

W.M.P.Nos.7101, 7102, 7103, 7104, 7323, 7325, 7499 & 7500 of 2020

1. Shri Sakthikailassh Women's College,  
Run by Om Sri Vivekananda Educational Trust,  
Represented by its Authorised Signatory,  
Military Road,  
Ammapet, Salem. ... Petitioner in W.P.No.6053 of 2020
2. AVS Engineering College,  
Represented by its Authorized Signatory,  
Military Road, Ammapet,  
Salem. ... Petitioner in W.P.No.6056 of 2020
3. Kailash Maansarovar School,  
Represented by its Authorized Signatory,  
Kumaragiri Bypass,  
Near Udayapatti Power House,  
Ammapet, Salem. ... Petitioner in W.P.No.6228 of 2020
4. Sri Ganesh College of Arts and Science,  
Represented by its Administrative Officer,  
Ammapet,  
Salem. ... Petitioner in W.P.No.6360 of 2020



W.P.Nos.6053 and 6056 of 2020

Vs.

WEB COPY

- 1.The Government of Tamil Nadu,  
Represented by its Secretary,  
Department of Municipal Administration and Water  
Supply Department,  
Fort St.George,  
Chennai – 600 009.
- 2.The Commissioner,  
Commissionerate of Municipal Administration,  
Chepauk, Chennai – 600 005.
- 3.The Salem City Municipal Corporation,  
Represent by its Commissioner,  
Salem.
- 4.The Assistant Commissioner,  
Ammamet Zone,  
Salem Corporation,  
Salem.

... Respondents in all W.Ps.

Prayer in W.P.No.6053 of 2020: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1 on the file of the 2<sup>nd</sup> respondent, the special notice in Notice No.049/0017807 dated 01.08.2018 in Assessment No.049/009/08912 and the tax demand notice dated 14.09.2018 by the 3<sup>rd</sup> respondent and the demand notice dated 14.02.2019 along with the recent distraint notice dated 24.02.2020 issued by the 4<sup>th</sup> respondent and served on the petitioner institution on 04.03.2020, in so far as it imposes 50% additional tax, in respect of the petitioner college, and quash the same.



*W.P.Nos.6053 and 6056 of 2020*

Prayer in W.P.No.6056 of 2020: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1 on the file of the 2<sup>nd</sup> respondent, the special notice in Notice No.049/0017819 dated 01.08.2018 in Assessment No.049/009/08918 and the tax demand notice dated 14.09.2018 by the 3<sup>rd</sup> respondent and the demand notice dated 14.02.2019 along with the recent distraint notice dated 24.02.2020 issued by the 4<sup>th</sup> respondent and served on the petitioner institution on 04.03.2020, in so far as it imposes 50% additional tax, in respect of the petitioner college, and quash the same.

Prayer in W.P.No.6228 of 2020: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Circular dated 25.05.2018 in R.O.C.No.7234/2014/R1 on the file of the 2<sup>nd</sup> respondent, the special notice in Notice No.049/0017595 dated 01.08.2018 in Assessment No.049/037/07818 and the recent distraint notice dated 04.03.2020 issued by the 4<sup>th</sup> respondent and served on the petitioner institution on 05.03.2020, in so far as it imposes 50% additional tax, in respect of the petitioner school, and quash the same.

Prayer in W.P.No.6360 of 2020: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Circular dated 25.05.2018 in



*W.P.Nos.6053 and 6056 of 2020*

R.O.C.No.7234/2014/R1 on the file of the 2<sup>nd</sup> respondent and the special notice in Notice No.049/0017794 dated 01.08.2018 in Assessment No.049/037/07830 and the recent distraint notice dated 04.03.2020 issued by the 4<sup>th</sup> respondent, in so far as it imposes 50% additional tax, in respect of the petitioner college, and quash the same.

For Petitioners : Mr.Kandhan Duraisami  
(in all W.Ps)

For Respondents : Mr.J.C.Durairaj  
(in all W.Ps) Additional Government Pleader  
for R1 and R2

M/s.N.Devi  
for R3 and R4

### **COMMON ORDER**

After counter was filed in these writ petitions and having heard the submissions of the learned counsel for the petitioners, the learned counsel for the petitioners prays that liberty be given to the respective petitioners to file the Statutory Appeal before the Taxation Appellate Tribunal under Rule 20, 21 and 22 of Schedule II of Coimbatore City Municipal Corporation Act, 1981.



W.P.Nos.6053 and 6056 of 2020

WEB COPY

2.Recording the above request of the petitioners, these writ petitions stand disposed of. The petitioners are at liberty to file an appeal within a period of 30 days from the date of the receipt of a copy of this order. No costs. Consequently, connected writ miscellaneous petitions are closed.

**03.07.2023**

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

jas

**Note:** Registry is directed to return the original impugned order to the counsel for the petitioner.



*W.P.Nos.6053 and 6056 of 2020*

WEB COPY

To

- 1.The Secretary,  
Government of Tamil Nadu,  
Department of Municipal Administration and Water  
Supply Department,  
Fort St.George,  
Chennai – 600 009.
- 2.The Commissioner,  
Commissionerate of Municipal Administration,  
Chepauk,  
Chennai – 600 005.
- 3.The Salem City Municipal Corporation,  
Represent by its Commissioner,  
Salem.
- 4.The Assistant Commissioner,  
Ammapet Zone,  
Salem Corporation, Salem.



WEB COPY



*W.P.Nos.6053 and 6056 of 2020*

**C.SARAVANAN, J.**

jas

W.P.Nos.6053, 6056, 6228 and 6360 of 2020  
and  
W.M.P.Nos.7101, 7102, 7103, 7104,  
7323, 7325, 7499 & 7500 of 2020

03.07.2023