



W.P.No.15613 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 18.05.2023

CORAM:

THE HONOURABLE MR. **JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.15613 of 2023
&
W.M.P.No.15108 of 2023

M/s.Nehru College of Educational and Charitable
Trust,
Rep. by its Director,
Dr.A.Muralidharan,
No.451 D, Nehru Complex,
Kuniamuthur,
Coimbatore.

... Petitioner

Vs.

1.The Executive Officer,
Thirumalayampalayam Town Panchayat,
Coimbatore.

2.The President,
Thirumalayampalayam Town Panchayat,
Coimbatore.

... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents to consider the application dated 13.04.2023 made by the petitioner under Rule 15(c) of the Tamil Nadu Village Panchayat (Assessment and Collection of taxes) Rules, 1999 for exemption from payment of



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property tax by taking into consideration orders of this Court in W.P.(MD) No.4056 of 2012 dated 30.09.2021.

For Petitioner : Mr.R.Suresh Kumar for
Mr.K.M.Vijayan Associates

For Respondents : Mr.Rajesh,
Government Advocate

ORDER

The petitioner seeks a direction for the consideration of the application dated 13.04.2023 for exemption from payment of property tax.

2. Learned counsel for the petitioner submits that under Rule 15(c) of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules 1999, educational institutions are exempted from payment of property tax as regards buildings used for educational purposes, including hostels and libraries. In order to avail such exemption, he submits that a request was made by letter dated 13.04.2023. In spite of receiving such request on 15.04.2023, he states that no action was taken thereon. Hence, this writ petition.



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3. Mr.Rajesh, learned Government Advocate appears on behalf of the respondents. He submits that the petitioner's request would be considered and disposed of within a reasonable time.

4. In view of the above submissions, without going into the merits of the petitioner's request, W.P.No.15613 of 2023 is disposed of by directing the first respondent to consider the petitioner's application dated 13.04.2023 and dispose of the same by a reasoned order within a period of four weeks from the date of receipt of a copy of this order. Before passing orders, an opportunity of personal hearing may be provided to the petitioner. Consequently, connected miscellaneous petition is closed. No costs.

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Index : Yes

Internet : Yes

Speaking Order/Non speaking order

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To

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- 1.The Executive Officer,
Thirumalayampalayam Town Panchayat,
Coimbatore.
- 2.The President,
Thirumalayampalayam Town Panchayat,
Coimbatore.

SENTHILKUMAR RAMAMOORTHY, J.



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