BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.10.2023

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.6687 of 2016
and
WMP(MD)No.5795 of 2016

Sri Sarada College for Women,
Rep. through its Secretary,
Yatheeswari Saravanabhava Priya .. Petitioner

v.

Ariyakulam Panchayat,
Through its President,
Ariyakulam,
Tirunelveli District. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorari calling for the records relating to the impugned notices of demand for house tax set out in Panchayat Form Nos.4717 to 4742 dated 09.03.2016 in respect of Assessment Nos.1420 to 1445, dated 09.03.2016 issued by the respondent and quash the same.

For Petitioner : Mr.T.Antony Arul Raj

For Respondent : Mr.J.K.Jeyaseelan,
Government Advocate

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ORDER

This writ petition is filed by the petitioner challenging the demand notice issued by the respondent claiming property tax for the Assessment Year 2015-16.

2.Learned Counsel for the petitioner submitted that challenging the assessments made by the respondent in the previous years, the petitioner has filed a writ petition before this Court in WP(MD)No.2014 of 2012. This Court, by order dated 15.06.2022, allowed the said writ petition, setting aside the demand notice and remitting the matter for fresh consideration by the Village Panchayat. Pursuant to the orders of this Court, the respondent Panchayat has also taken a decision, which would apply for the present writ petition also.

3.Learned Government Advocate requested time to get instructions with regard to the decision taken by the Village Panchayat, if any, pursuant to the order passed by this Court in WP(MD)No.2014 of 2012, dated 15.06.2022.

4.This Court considered the rival submissions made on either side and perused the available materials.

5.The petitioner has already filed a writ petition in WP(MD)No.2014 of 2012 as against the assessment made by the respondent Panchayat for the years 2008 to 2012 and this Court, by order dated 15.06.2022, allowed the writ petition in the following terms:-

> *"2. Being an un-aided educational institution, there is no doubt that the said institution is liable to pay property tax as per Section 172 of the Tamil Nadu Panchayat Act. However, the main grievance of the writ petitioner is that for the first time when assessment is made, they should follow the procedure as contemplated under Rule 6 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999 read with Schedule I of the Act. However, a perusal of the impugned order*

discloses that no calculation memo has been annexed to the impugned order. It is not known what was the plinth area which was taken into consideration and what is the nature of the building which was taken into consideration for arriving at a particular assessment under the impugned order. The learned Counsel appearing for the respondents contended that even in the year 2007, the building was inspected and assessments were made and the demand notice has been issued later in the year 2008. However, the said contention of the learned Counsel for the respondent is not reflected either in the impugned order or as an annexure to the impugned order. Since the impugned order is bereft of any details with regard to the inspection or the manner under which the property tax has been assessed, this Court is of the view that the order could be set aside, remitting the matter back to the first respondent granting liberty to them to issue fresh assessment order along with all particulars as contemplated under Schedule I of the Act and Rule 6 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999 after affording an opportunity to the writ petitioner."

6.Following the same, this writ petition is also allowed in the very same terms. The impugned demand notice dated 09.03.2016 is set aside and the matter is remitted back to the respondent. The respondent is at liberty to issue fresh assessment order along with all particulars as contemplated under Schedule I of the Act and Rule 6 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999, after affording an opportunity to the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

Index	:	Yes / No	**30.10.2023**
NCC	:	Yes / No	
Internet	:	Yes	

gk

B.PUGALENDHI, J.

gk

WP(MD)No.6687 of 2016

30.10.2023