



W.P.(MD)No.9871 of 2016

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :17.03.2023

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.(MD)No.9871 of 2016

and

W.M.P.(MD).No.7790 of 2016

Tagore Vidhyalayam Matriculation
Higher Secondary School,
Rep by its Correspondent,
Mrs.M.Chandrapraba,
Door No.372-I, Sourashtrapuram,
Sadasiva Nager,
Madurai 625 020

... Petitioner

Vs.

The Commissioner,
Municipal Corporation,
Madurai.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned order of demand/attachment notice dated 06.05.2016 made in Assessment No.702449 in respect of the property in which Tagore Vidhyalayam Matriculation Higher Secondary School, Madurai and quash the same and consequently forbear the respondent from

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interfering with the functioning of the petitioner school in the said premises.

For Petitioner :Mr.S.Karthik

For Respondent :Mr.R.Murali

ORDER

The petitioner had assailed a demand notice dated 06.05.2016 in respect of a property tax assessment.

2. Learned counsel for the petitioner has placed before me a judgment of this Court in a batch of writ petitions relating to the request for exemption from the payment of property tax. The operative portion of the said order is set out below:

“31. For the foregoing reasons, all the writ petitions are disposed of, with the following directions: (i) The petitioners - schools are at liberty to approach the respective respondent - Corporation within a period of two weeks from the date of receipt of a copy of this order, seeking approval of the Corporation Council that the



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petitioners - schools would come within the purview of claiming exemption under Madurai City Municipal Corporation Act, 1971/Coimbatore City Municipal Corporation Act, 1981, as the case may be;

(ii) On such filing of the applications seeking approval in that regard, the respective respondent - Corporation shall consider the same on merits and in accordance with law and place them before the Corporation Council for its consideration as per the provisions of the Madurai City Municipal Corporation Act, 1971/Coimbatore City Municipal Corporation Act, 1981, as the case may be;

(iii) The petitioners - schools are also at liberty to produce documentary evidence in support of their claims before the respondent - Corporation claiming exemption of property tax;

(iv) Such exercise be completed by the respective respondent - Corporation after affording due opportunity of hearing to all the petitioners, within a period of six weeks thereafter.

(v) In the event of the Corporation Council



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approving the respective petitioners - schools as per the above provisions, the petitioners - schools are entitled to claim exemption from payment of property tax. Otherwise, it is for the respective respondent - Corporation to take appropriate action to see that the property tax as demanded by them are collected from the petitioners - schools without any further delay.

(vi) There shall be no order as to costs; and

(vii) Consequently, the connected writ miscellaneous petitions are also closed.”

Learned counsel for the petitioner makes a request that the writ petition be disposed of on the same lines.

4. Learned standing counsel for the Madurai Corporation has no objection to this course of action.

5. Accordingly, W.P.(MD).No.9871 of 2016 is disposed of in accordance with the judgment in a batch of which the lead case is W.P.



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(MD).No.12240 of 2016, (*The Correspondent, St. Johns Matriculation School, Madurai v. The Commissioner, Madurai Corporation*). The respondent is directed to consider the petitioner's representation in accordance with paragraph No.31 of the said judgment.

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NCC :Yes/No
Internet :Yes/No
Index :Yes/No
sbm

To

The Commissioner,
Municipal Corporation,
Madurai.



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SENTHILKUMAR RAMAMOORTHY, J.

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