



WP Nos.10180 to 10187 of 2011

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

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V.P.M.MUTHAIAH PILLAI
MEENAKSHI AMMAL PUBLIC TRUST
REP. BY THE CHAIRMAN

: Petitioner

versus

1.THE TAMIL NADU STATE GOVT
REP. BY ITS SECRETARY TO GOVT.
RURAL DEVELOPMENT & PANCHAYAT RAJ (P.R.1)
DEPARTMENT FORT ST. GEORGE CHENNAI-9.

2.THE DIRECTOR OF RURAL DEVELOPMENT
SAIDAPET, CHENNAI-35.

3.THE PRESIDENT VILLUPANUR PANCHAYAT
SRIVILLIPUTTUR TALUK
VIRUTHUNAGAR DISTRICT.

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the provisions of Rule 15 (c) of Tamil Nadu Village Panchayats (Assessments and Collection of Taxes) Rules 1999 as amended by G.O.Ms.No.38 Rural Development and Panchayat Raj (PR-1) Department dated 05.03.2008 published in



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the Tamil Nadu Government Gazette No.69 dated 05.03.2008 and the consequential Demand Notice bearing assessment No.1183 issued by 3rd respondent in her proceedings dt.NIL as void unlawful ultra vires and unconstitutional in respect of the building used for educational purposes by the petitioner is concerned.

For Petitioner : Ms.Janani
For Respondents 1,2 : Mr.A.Anandan,
Government Advocate
For Respondent No.3 : No appearance

COMMON ORDER

(Made by the Hon'ble Chief Justice)

We have heard Ms.Janani, learned counsel for the petitioner and Mr.A.Anandan, learned Government Advocate for respondents 1 and 2.

2. The provision challenged in the present writ petitions has been upheld by a Full Bench of this court in the case of ***President, K.Vellakulam Panchayat, Kallikudi Chatram, Madurai District v. Kamaraj College of Engineering and Technology Managing Board, rep. by its Secretary, S.P.G.C.Srimurugan, Virudhunagar*** reported in ***2009 (5) CTC 289***, and followed by a learned Single



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Judge of this court in the case of **Correspondent, St.John's Matric Higher Secondary School, Madurai vs. Commissioner, Madurai Corporation and others, (WP (MD) Nos.12240 of 2016 etc. batch) dated 21.11.2017.**

The writ petitions were 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 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



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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 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."



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3. In light of that, the challenge to the provision fails.

4. The writ petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, MP No.1 of 2011 is closed.

(S.V.G., CJ.) (J.S.N.P., J.)
10.04.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

- 1.THE SECRETARY TO GOVT.
RURAL DEVELOPMENT & PANCHAYAT RAJ (P.R.1)
DEPARTMENT FORT ST. GEORGE CHENNAI-9.
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