



W.P.No.8053 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8053 of 2022

and

W.M.P.Nos.8023 and 8024 of 2022

CBSE Schools Management Association

(CSMA) (Regn.No.88/2014)

Represented by its Secretary Mr.P.Ashok Shankar

... Petitioner

Vs.

The Government of Tamil Nadu,

Represented by its Additional Chief Secretary,

Department of Municipal Administration,

Fort St.George, Chennai – 600 009.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Letter No.8515/MA.IV(1)/2021-4 dated 05.01.2022 and quash the same and consequently consider directing various Municipalities and Panchayats in the State of Tamil Nadu to grant waiver of the payment of Building Tax payable by the Schools that are the members of the Petitioner Association.

For Petitioner : Mr.T.Gowthaman

For Respondent : Mr.P.Balathandayutham

Special Government Pleader

ORDER

This Writ Petition is of the year 2022.



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2. The petitioner has challenged the Impugned Letter bearing Letter No.8515/MA.IV(1)/2021-4 dated 05.01.2022 issued by the respondent.

3. The petitioner appears to have sent a detailed representation to the respondent on 21.04.2021 and on 06.10.2021 for waiver of property tax/building tax that was refunded for the School run by the petitioner.

4. The respondent had examined the aforesaid representations of the petitioner and in the Impugned Letter bearing Letter No.8515/MA.IV(1)/2021-4 dated 05.01.2022, had explained as under:-

“4. I am to invite your attention to the references cited.

2. In this connection, I am to state that in the reference 1st cited, you have requested the Government for waiver of the property tax that levied on your member Schools.

3. In the mean time, you have filed a W.P.No.20426 of 2021 seeking direction to consider your association's representation dated:21.04.2021 which praying for the waiver of the property tax for your member Schools.

4. In the above Writ Petition, the Hon'ble High Court of Madras in its order dated:24.09.2021 has directed as follows:-

“In the light of the narrative thus far, more particularly in the light of the trajectory the matter has taken in the Admission Board, captioned Writ Petition is disposed of with a simple directive to sole respondent to consider and dispose of writ



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petitioner's representation dated 21.04.2021 bearing Reference No.CSMA/PS-MAWS/011/21-22 (scanned and reproduced supra) on its own merits and in accordance with law as expeditiously as the official business of respondent would permit and in any event, within four weeks from today i.e., on or before 22.10.2021. It is made clear that it is open to the respondent to call for further information/inputs from the writ petitioner if deemed necessary. The proceedings disposing of the writ petitioner's aforementioned representation shall be communicated to writ petitioner under due acknowledgement within five working days from the date of disposal. There shall be no order as to costs”.

5. In the above said position, your representation dated:21.04.2021 has been examined by the Government, as per “Tamil Nadu Municipal Laws (Second Amendment) Act, 2018” published in the Government Gazette No.33, dated:25.01.2018 and amendment made to Section 15(C) of Tamil Nadu Village Panchayat (Assessment and collection of taxes) Rules, 1999 and based on the direction of the Hon'ble High Court of Madras at para 4 above and to inform that “your request for exemption of property tax levied on your member School is not feasible to comply with”.

5. A reading of the Impugned Letter indicates that the petitioner had earlier filed W.P.No.20426 of 2021 for a Mandamus to direct the respondent to consider the petitioner's representation dated 21.04.2021 wherein, the prayed for waiver of property tax/building tax from the members of the petitioner's School.



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6. A reading of the above extracted portion of the Impugned Letter reveals that there is no discussion except for reproduction from the operative portion of the order passed by this Court in W.P.No.20426 of 2021 dated 24.09.2021 and for rejection of the request of the petitioner.

7. Under these circumstances, the Impugned Letter is set aside and the case is remitted back to the respondent to pass a fresh order on merits and in accordance with law within a period of thirty days from the date of receipt of a copy of this order.

8. This Writ Petition is disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26.09.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

The Additional Chief Secretary,
Government of Tamil Nadu,
Department of Municipal Administration,
Fort St.George, Chennai – 600 009.



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C.SARAVANAN, J.

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