IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 22.10.2024

CORAM

THE HON'BLE MR. JUSTICE M.DHANDAPANI

W.P.NO.31001 of 2024

Sarada Vidyalaya Matriculation
Higher Secondary School,
Rep. By its President,
M.Palaniswamy,
Pandian Nagar,
Tiruppur, Tiruppur District. ... Petitioner

Vs.

1. The Commissioner,
Tiruppur City Municipal Corporation,
Mangalam Road,
Tiruppur.

2. The City Health Officer,
Tiruppur City Municipal Corporation,
Tiruppur.

.... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents to inspect the petitioner school and issue sanitary certificate to the petitioner school viz., Sarada Vidyalaya Matriculation Higher Secondary School without insisting for payment of property tax.

For Petitioners : Mr. M.Venkadeshan

For Respondents : Mr.Abishek Murthy R1

ORDER

The writ petitioner seeks a direction to the respondents to inspect the petitioner school and issue sanitary certificate to the petitioner school viz., Sarada Vidyalaya

Matriculation Higher Secondary School without insisting for payment of property tax.

2. The learned counsel for the petitioner submitted that the petitioner made a representation to the first respondent for issuance of sanitary certificate. However, the same was not issued on the ground that the property tax was not paid to the Tiruppur Corporation.

3. The learned counsel for the petitioner further submitted that in respect of the property tax issue, the matter is pending before the Hon'ble Apex Court. Unless the Supreme Court issued a direction to the petitioner, they could not pay tax to the Corporation. Hence, this Court may direct the respondents to inspect the petitioner school and issue sanitary certificate to the petitioner school viz., Sarada Vidyalaya Matriculation Higher Secondary School without insisting for payment of property tax.

4. The learned Counsel appearing for the first respondent submitted that as on date, there is no restrained order passed by the Hon'ble Supreme Court. On the earlier occasion, this Court dismissed the writ petition which was filed by the petitioner. The learned counsel further submitted that the petitioner's school enjoyed all the facilities provided by the Corporation and denied to pay the tax is not acceptable. Hence, this Court may dismiss the writ petition.

5. Heard the learned counsel for the petitioner as well as the learned Standing Counsel appearing for the respondents and perused the materials available on record.

6. Considering the facts that the petitioner has admitted in the affidavit that they have not paid tax to the Corporation as the case is pending before the Hon'ble Supreme Court. It is the duty of the every Indian Citizen to pay the tax to the Government and the petitioner has refused to pay the tax to the Corporation, which is not sustainable one.

7. With the above directions, the writ petition stands dismissed. No costs. However, this Court directs the respondents to issue sanitary certificate to the petitioner School if they paid entire property tax. However the payment of property tax is subject to outcome of Hon'ble Apex Court order.

22.10.2024

To

1. The Commissioner,
Tiruppur City Municipal Corporation,
Mangalam Road,
Tiruppur.

2. The City Health Officer,
Tiruppur City Municipal Corporation,
Tiruppur.

M. DHANDAPANI .J.

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