



WP (MD) Nos. 6345 and 7230 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 06.02.2024

CORAM:

THE HONOURABLE MR. JUSTICE **B. PUGALENDHI**

WP (MD) Nos. 6345 and 7230 of 2023

and

WMP (MD) No. 6821 and 6822 of 2023

WP (MD) No. 6345 of 2023

Oxford Matriculation School,
Represented by its Correspondent,
K. Vijayaraj,
1, 1-A, 1-B Vellakarai Road,
Sathur,
Virudhunagar District.

... Petitioner

Vs

The Commissioner,
Sathur Municipal Corporation,
Sathur,
Virudhunagar District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of mandamus directing the respondent to consider the representation of the petitioner dated 31.01.2023 and forbearing the respondent from anyway levying double the property tax in respect of petitioner school and to issue the sanity certificate to the respondent school within the time stipulated by this Court.



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WP (MD) No. 7230 of 2023

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Oxford Matriculation School,
Represented by its Correspondent,
K.Vijayaraj,
1,1-A, 1-B Vellakarai Road,
Sathur,
Virudhunagar District.

... Petitioner

Vs

The Commissioner,
Sathur Municipal Corporation,
Sathur,
Virudhunagar District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of writ of certiorari calling for the records pertaining to the the impugned order of the respondent dated 15.12.2022 and in Na.Ka.No.17/2023/A1, dated 15.02.2023 and quash the same.

For Petitioner : Mr.Ramsundarvijayaraj

For Respondent : Mr.M.Kannan

in both WPs

ORDER

The petitioner is a tenant of the public trust, where he is running a matriculation school. The petitioner has approached this Court with a grievance that the respondent corporation is not



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entitled to levy double tax from the petitioner tenant and from the owner of the building. Therefore, he has submitted a representation dated 31.01.2023 and filed the writ petition in WP(MD)No.6345 of 2023 for a writ of mandamus directing the respondents to consider his representation and forbearing the respondents from anyway levying double property tax.

2.The writ petition in WP(MD)No.7230 of 2023 has been filed challenging the demand notice dated 15.12.2022.

3.The learned Counsel for the petitioner submits that the building is owned by one Geetha Ranjani, she has been paying the property tax for the entire building. Despite the same the demand notice has been made to the petitioner, who is a tenant of the Geetha Ranjani.

4.The learned Counsel appearing for the respondent Corporation by relying on the counter affidavit submits that the petitioner is running the



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school on behalf of the trust in the building however in the name of the petitioner's wife Geetha Ranjani.

The building plan approval was obtained in the name of the Geetha Ranjani and therefore, the petitioner claims that Geetha Ranjani is the owner of the building. By way of the lease deed, the owner has leased out the property to the petitioner to run the school. The petitioner and his wife and other family members are residing in the building on annual rental basis. Initially the residential building alone was assessed for the property tax. Now vide the order impugned herein, the property tax has been assessed for the school building also as per Section 83 of the District Municipalities Act. It is not a double taxation, the school building was initially not assessed and now it has been assessed.

5.The respondents shall provide an opportunity of hearing to the petitioner, measure the property in his presence, thereafter assess the property tax for the entire building including the residential place and the school building and issue single demand



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notice within a period of four weeks from the date of receipt of a copy of this order and proceed further in accordance with law.

6. These writ petitions are disposed of in the above terms. No costs. Consequently connected miscellaneous petitions are closed.

06.02.2024

Internet : Yes / No

DSK

To

The Commissioner,
Sathur Municipal Corporation,
Sathur,
Virudhunagar District.



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B. PUGALENDHI, J.

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