



W.P(MD)No.8587 of 2021

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.04.2024

CORAM :

THE HONOURABLE MR.JUSTICE K.MURALI SHANKAR

W.P.(MD)No.8587 of 2021

and

W.M.P.(MD)Nos.6464, 6465 of 2021 and 330 of 2023

V.O.C.College of Education,
represented by its Secretary,
A.P.C.V.Shanmugam,
S/o.A.P.C.Veerabahu
Palayamkottai Road,
Thoothukudi 628008.

... Petitioner

Vs.

1. The State of Tamil Nadu,
represented by the Secretary to the
Government,
Department of Municipal Administration and
Water Supply Department,
Fort St. George,
Chennai-9.

2. The Commissioner,
Thoothukudi Corporation,
Thoothukudi District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to



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call for the records pertaining to the impugned Demand Notice in Na.Ka.No.141/2021 Aa1-Me.Ma dated 18.03.2021 for Assessment No. 138/042/02816 on the file of the second respondent and quash the same as illegal and consequently for a direction directing the second respondent to exempt the property tax for the petitioner's College Building at Palayamkottai Road, Thoothukudi District.

For Petitioner : Mr.Mahaboob Fazil
for M/s.Lajapathi Roy and Associates

For R1 : Mr.V.Om Prakash
Government Advocate

For R2 : Mr.N.Ananda Kumar
Standing Counsel

ORDER

The Writ Petition is directed against the special demand notice dated 18.03.2021 issued by the second respondent demanding the writ petitioner-Institute to pay property tax of Rs.2,03,224/-.

2. The main contention of the writ petitioner-Institute is that the writ petitioner-Institute is a Government aided institution and as such, they are exempted from levy of property tax in view of Section 2(2) of Thoothukudi City Municipal Corporation Act r/w Section 123(c) of Coimbatore City Municipal Corporation Act, 1981.



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3. The main contention of the respondents is that the writ petitioner-Institute is also conducting self finance courses and that therefore the property tax is levied upon them.

4. The learned counsel appearing for the writ petitioner-Institute has produced a letter issued by the Tamilnadu Teachers Education University dated 07.03.2024, wherein, it has been specifically observed that V.O.Chidambaram College of Education is an aided institution affiliated to Tamil Nadu Teachers Education University, Chennai.

5. No doubt, as rightly contended by the learned standing counsel appearing for the second respondent, Section 123(c) of Coimbatore City Municipal Corporation Act exempted the properties run by the aided institution from property tax, but in case, if the aided institution is also conducting self finance courses, the exemption will not be apply. But in the case on hand, it is the specific case of the writ petitioner-Institute that they are only conducting aided courses and not self finance courses and they are also ready to file an undertaking affidavit before the respondents that they are not conducting any self finance courses in the writ



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petitioner-Institute. As of now, there is no material to show that the writ petitioner-Institute is also offering self finance courses. Hence, the impugned order cannot legally be sustained.

6. Accordingly, the impugned order levying the property tax is hereby set aside. The writ petitioner-Institute is directed to file an undertaking affidavit before the respondents within a period of ten (10) days from the date of receipt of a copy of this order. In case, if the respondents receive any material that the writ petitioner-Institute is running self finance course, it is open to them to levy the tax but after giving an opportunity of being heard to the writ petitioner-Institute.

7. With the above direction, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

08.04.2024

NCC :Yes/No
Index :Yes/No
Internet : Yes/ No
csm



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- To
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 2. The Commissioner,
Thoothukudi Corporation,
Thoothukudi District.
 3. The Additional Public Prosecutor,
Madurai Bench of Madras High Court, Madurai.



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K.MURALI SHANKAR, J

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Order made in
W.P.(MD)No.8587 of 2021
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