



W.P(MD)No.18931 of 2020

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 23.01.2024

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.18931 of 2020

and

W.M.P(MD)Nos.15856, 15858, 15859 of 2020
& 12320 of 2021

Annamal College of Education for Women,
Represented by its Secretary,
S.Muralidharan,
Tiruchendur Road,
Thoothukudi – 628 003.

... Petitioner

Vs.

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

2.The Tuticorin Corporation,
Represented by the Commissioner,
Tuticorin 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 call for



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the records pertaining to the impugned Demand Notice in Assessment Number 138/049/02398 dated 06.10.2020 on the file of the second respondent, quash the same as illegal and consequently for a direction directing the second respondent to exempt the property tax for the petitioners College building at Tiruchendur Road, Thoothukudi District.

For Petitioner : Mr.S.Rajasekar

For Respondents : Mr.T.Villavankothai
Additional Government Pleader
for R.1

Mr.N.Ananda Kumar
Standing Counsel for R.2

ORDER

Heard the learned counsel appearing for the writ petitioner, the learned Additional Government Pleader appearing for the first respondent and the learned Standing Counsel appearing for the second respondent Corporation.

2.The petitioner challenges the impugned demand notice calling upon the petitioner to pay property tax for the petition mentioned building. It is not in dispute that the petitioner is an educational institution. From the materials on record I am also satisfied that it is



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receiving aid from the Government. Section 87(c) of the Tamil Nadu Urban Local Bodies Act, 1998 (Corresponding to Section 123(c) of the Coimbatore City Municipal Corporation Act, 1981) exempts building used for educational purposes and receiving aid from levy of property tax. Section 87(c) of the Tamil Nadu Urban Local Bodies Act, 1998 reads as follows:

“ 87. General exemptions. -

(c) buildings used for educational purpose including hostels and libraries, run by the Central or State Government or municipality or institution aided by the Government as approved by the council :

Provided that the buildings used for educational purpose by the Government aided institutions for conducting self financing courses shall be subject to levy of property tax.”

Admittedly, the petitioner is also conducting self financing courses. The buildings used for conducting self financing courses are subject to levy of property tax. It is the petitioner who has to submit the necessary particulars before the local body. An enquiry will have to be conducted.



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And thereafter, property tax should be levied on the building used for conducting self financing courses. Since institution is receiving aid, it should be exempted from levying property tax. The petitioner does not appear to have submitted any application in this regard. I therefore decline to interfere with the impugned order.

3.I permit the petitioner to submit an application setting out all the relevant particulars. The petitioner will set out the particulars of the building used for conducting self financing courses. Such building / buildings alone will be exempted subject to the levy of property tax. Remaining buildings belonging to the institutions will be exempted from the levy of property tax. The petitioner through their counsel gives an undertaking to submit an application before the local body within three weeks from the date of receipt of a copy of this order. The local body shall conduct enquiry and pass appropriate order on merits and in accordance with law within a period of eight weeks thereafter. The impugned assessment order will abide by the order to be passed by the Commissioner of Thoothukudi Corporation.



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4.This writ petition is disposed of accordingly. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

23.01.2024

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
MGA

To

The Secretary to the Government,
Department of Municipal Administration
and Water Supply Department,
Fort St.George,
Chennai – 9.



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G.R.SWAMINATHAN, J.

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