



W.P.No.2030 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.2030 of 2024
and
WMP.Nos.2166 & 2168 of 2024

The Franciscan Sisters of Presentation
of the Blessed Virgin Mary, Coimbatore,
Rep.by its Correspondent of Schools
Coonoor, R.C.Compound,
Mount Road, Coonoor,
Nilgris – 643 102, Nilgris District.

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Petitioner

Vs.

- 1.The State of Tamil Nadu
Rep.by its Secretary
Department of Municipal Administration
and Water Supply, Fort St.George,
Chennai – 600 009.
- 2.The Commissioner of Municipal Administration
Commissionarate of Municipal Administration,
6th Floor, Ezhilagam Annex Building,
Chepauk, Chennai – 600 005.
- 3.The Commissioner
Coonoor Municipality
Conoor Municipal Office,
Nilgris.
- 4.The Assistant Commissioner,
Coonoor Municipality
Conoor Municipal Office, Nilgris.

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Respondents



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PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records relating to the impugned demand notice dated 05.01.2024 issued by the 3rd respondent commissioner demanding property tax in respect of petitioner's school viz., St.Mary's Primary School (aided), R.C.Compound, Mount Road, Coonoor – 643 102, Nilgris District by mentioning Door No.148A and all proceedings in furtherance thereof, quash the same.

For Petitioner : Ms.H.Marysowmi Rexi
for M/s.Isaac Chambers

For Respondent : Mr.P.Balathandayutham
Nos.1 & 2 Spl.Govt.Pleader

For Respondent : Mr.P.Srinivas
Nos.3 & 4 Standing Counsel

ORDER

The present writ petition is filed challenging the demand notice dated 05.01.2024 in the name of St.Mary's Primary School, Coonoor, which according to the petitioner, is aided School and thus, outside the purview of Urban Local Bodies Tax and thus, any levy of property tax would be without authority of law.



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2.It is submitted by the learned counsel for the petitioner, they are running the following three schools:

- (i).St.Mary's Higher Secondary School for Girls, Coonoor (Partly aided)
- (ii).St.Mary's Primary School, Coonoor (aided)
- (iii).St.Mary's Nursery and Primary School, Coonoor (Self-Finance)

3.It is submitted that St.Mary's Nursery and Primary School, Coonoor, which is Self-Financed would be liable to pay property tax. However, the impugned order, while referring to Door No.148A, which is the door number of the Self-Finance institution, however, levies tax on St.Mary's Primary School, Coonoor, which is aided, as could be seen from the impugned order itself which reveals St.Mary's Primary School for Girls, Coonoor as Aided.

4.It is submitted by the learned counsel for the respondent that they would reconsider and raise a fresh demand after affording the petitioner a reasonable opportunity of hearing.

5.In view thereof, the impugned order is set aside. It is open to the respondent to redo the assessment afresh in accordance with law. In case, the



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Revenue department /States has to initiate action within any stipulated period, time spent in the present writ petition shall stand excluded while reckoning such limitation. Accordingly, the writ petitioner is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

Speaking (or) Non Speaking Order

Index : Yes/ No

23.01.2025

Neutral Citation: Yes/No

sms

To

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MOHAMMED SHAFFIQ, J.

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