



W.P.(MD)No.6232 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 07.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6232 of 2025

and

W.M.P.(MD)No.4587 of 2025

Govel Trust,
Running Aravind Eye Hospital,
No.1, Anna Nagar, Madurai- 625 020,
Rep by its President,
Mr.P.Namperumalsamy.

... Petitioner

-VS-

- 1.The Secretary to Government,
Rural Development and Panchayat Raj Department,
Fort St. George, Chennai.
- 2.The Director of Rural Development and Panchayat Raj,
Panagal Building,
Chennai - 600 015.
- 3.The Assistant Director of Village Panchayats,
Tenkasi.
- 4.The Commissioner / Block Development Officer,
Kuruvikulam Panchayat Union, Tenkasi District.
- 5.The President,
Appaneri Village Panchayat, Appaneri,
Kuruvikulam Panchayat Union, Tenkasi District.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of the fifth respondent relating to his proceedings dated 26.05.2023 in Ka.No.01/2023 and the consequential proceedings of the fifth respondent vide his proceedings Appaneri Panchayat Ka.No.01/2023, dated 24.02.2025, quash the same and consequently, forbear the respondents from in any manner levying, demanding or enforcing the levy of property tax for the buildings of the petitioner in Demand Numbers 1636 to 1641 for the property of the petitioner in S.No.218/2B in New Appaneri-Thiruvengadam Road, Appaneri Village, Kovilpatti Taluk, Tenkasi District of the extent of 1.95 acre with its buildings as exempted from the levy of property tax as per Rule 15(e) under Section 176 of the Tamil Nadu Panchayats Act.

For Petitioner	:	Mr.P.Srinivas
For R1 to R3	:	Mr.J.K.Jayaselan Government Advocate
For R4 and R5	:	Mr.D.Sasikumar Additional Government Pleader

ORDER

This Writ Petition has been filed seeking to quash the proceedings of the fifth respondent dated 26.05.2023 and also the consequential proceedings of the fifth respondent, dated 24.02.2025 and consequently, to forbear the respondents

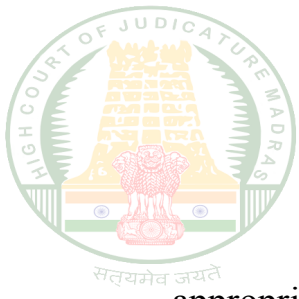


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from in any manner levying, demanding or enforcing the levy of property tax for the buildings of the petitioner in Demand Nos.1636 to 1641 for the property of the petitioner in S.No.218/2B in New Appaneri-Thiruvengadam Road, Appaneri Village, Kovilpatti Taluk, Tenkasi District, measuring an extent of 1.95 Acre with its buildings as exempted from the levy of property tax as per Rule 15(e) under Section 176 of the Tamil Nadu Panchayats Act.

2. By consent, this Writ Petition is disposed of, at the admission stage itself.

3. The learned counsel for the petitioner submits that, being a charitable trust and exempt from property tax under the Tamil Nadu Panchayats Act, the petitioner is not liable to pay any property tax. Despite the same, the respondents 4 and 5 demanded property tax for the petitioner's hospital building at Appaneri. Therefore, the petitioner approached this Court in W.P.(MD)No.5828 of 2022, seeking to set aside the assessments made by the respondent Panchayat. This Court directed the petitioner to submit a fresh application along with all the relevant documents and instructed the competent authority to consider and pass

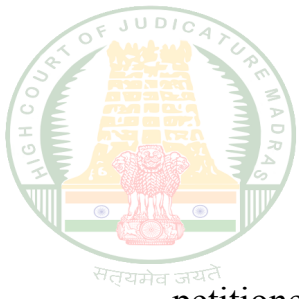


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appropriate orders on the application. Pursuant to the said order, the petitioner submitted an application dated 08.05.2023. However, the fifth respondent passed the impugned rejection order dated 26.05.2023, without applying his mind. Further, the fifth respondent issued another impugned order dated 24.02.2025, stating that if the petitioner fails to pay the property tax, the properties would be attached with the assistance of the police. Challenging the above said proceedings, the petitioner has filed the present Writ Petition.

4. Mr.J.K.Jayaselan, learned Government Advocate appearing for the respondents 1 to 3 submits that the petitioner is having a revisional remedy before appellate authority under Rule 24 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999. However, without invoking the revisional remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Government Advocate that the petitioner is having a revisional remedy before the appellate authority under Rule 24 of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999, this writ petition is disposed of, with liberty to the



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petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the revision. In the event, if any revision is filed within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without insisting on the limitation and disposed of in accordance with law, within a period of two months thereafter. In the interregnum, the respondents shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
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07.03.2025

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4.The Commissioner / Block Development Officer,
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5.The President,
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VIVEK KUMAR SINGH, J.

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