



W.P(MD)No.2698 of 2018

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.09.2025

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THE HONOURABLE MS.JUSTICE P.T.ASHA

Writ Petition(MD)No.2698 of 2018
and
W.M.P(MD)Nos.2871 to 2873 of 2018

The TSHNPLA SANGAM's
Balavadi Silver Jubilee Nursery and Primary School,
Rep. by its Correspondent,
K.Krishnamoorthy,S/o. S.Karthikeyan,
No.171, S.N.High Road, Tirunelveli Dist.

..Petitioner

Vs.

1. The Commissioner
Tirunelveli Municipality, Tirunelveli, Tirunelveli District.
2. The Assistant Commissioner
Tirunelveli Municipality, Tirunelveli, Tirunelveli District.
3. The Assistant Revenue Officer
Thatchi Ward Tirunelveli, Tirunelveli 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 the records on the files of the 3rd respondent pertaining to its notice dated 07.02.2017 issued with regard to the property in door No. 155/1A and 1B claiming tax of Rs. 3,36,585/- for each building in totalling Rs.6,73,170/- and the consequential notice issued by the 2nd respondent bearing No. Nil dated 19.01.2018 to quash the same as the act provides for exemption from



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the property tax for the building used for educational purpose and consequently direct the respondent to restore the water connection to the petitioners school forthwith.

For Petitioner : Mr.S.C.Herold Singh

For Respondents : Mr.Aayiram K.Selvakumar
Standing Counsel (for R1 and R2)

Mrs.D.Farjana Ghoushia
Spl. Govt. Pleader (for R3)

ORDER

This writ petition has been filed challenging the impugned notice dated 07.02.2017 issued by the third respondent in respect of the property bearing Door Nos.155/1A and 155/1B, demanding property tax of Rs. 3,36,585/- for each building, totalling Rs.6,73,170/-. The petitioner has also challenged the consequential notice issued by the second respondent bearing No.Nil, dated 19.01.2018, on the ground that the Act provides for exemption from property tax for buildings used for educational purposes, and consequently seeks a direction to the respondents to restore the water connection to the petitioner's school forthwith.

2. When the matter was taken up for hearing, it was informed that this Court, in W.P.(MD) No.12240 of 2016 etc., batch, dated 21.11.2017, had decided a similar issue and passed the following orders:



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“31. For the foregoing reasons, all the writ petitions are disposed of, with the following directions:

(i) The petitioners - schools are at liberty to approach the respective respondent - Corporation within a period of two weeks from the date of receipt of a copy of this order, seeking approval of the Corporation Council that the petitioners - schools would come within the purview of claiming exemption under Madurai City Municipal Corporation Act, 1971/Coimbatore City Municipal Corporation Act, 1981, as the case may be;

(ii) On such filing of the applications seeking approval in that regard, the respective respondent -Corporation shall consider the same on merits and in accordance with law and place them before the Corporation Council for its consideration as per the provisions of the Madurai City Municipal Corporation Act, 1971/Coimbatore City Municipal Corporation Act, 1981, as the case may be;

(iii) The petitioners - schools are also at liberty to produce documentary evidence in support of their claims before the respondent - Corporation claiming exemption of property tax;

(iv) Such exercise be completed by the respective respondent - Corporation after affording due opportunity of hearing to all the petitioners, within a period of six weeks thereafter.

(v) In the event of the Corporation Council approving the respective petitioners - schools as per the above provisions, the petitioners - schools are entitled to claim exemption from



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payment of property tax. Otherwise, it is for the respective respondent - Corporation to take appropriate action to see that the property tax as demanded by them are collected from the petitioners – schools without any further delay.”

3. Following the same, this writ petition is also disposed of in terms of the said order. No costs. Consequently, connected miscellaneous petitions are closed.

11.09.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
skn

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P.T.ASHA, J.

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