

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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DATED: 09.09.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN****W.P.(MD)No.7466 of 2015 AND**
M.P.(MD)No.1 of 2015

The Principal,
Infant Jesus Matriculation School,
Valan Nagar, Ariyakudi (Po),
Karaikudi Taluk,
Sivagangai District – 630 202.

... Petitioner

Vs.

1. The Director of Rural Development &
Local Administration,
Panagal Building, Saidapet,
Chennai – 600 015.
2. The President,
Ariyakudi Panchayat Committee,
Sakkottai Union, Ariyakudi – 630 202,
Sivagangai District.
3. The Deputy Director of Panchayats,
Deputy Directorate Office,
Sivagangai.
4. The Block Development Officer,
Village Panchayat,
Sakkottai, Sivagangai District.

... Respondents

Prayer: Writ petition filed under Article 226 of the



Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned notice issued by the second respondent panchayat President dated 24.03.2015 in respect of the petitioner's school buildings bearing new door No.663, under the second respondent village Panchayat, Valan Nagar, Ariyakudi, Karaikudi T.K., Sivagangai District – 630 202) and quash the same.

For Petitioner : Mr.K.Ragatheesh Kumar,
for M/s.Isaac Chambers.

For R-1 & R-3 : Mr.B.Ramanathan,
Additional Government Pleader.

For R-2 : Mr.J.Lawrance
For R-4 : Mr.S.Kumar

* * *

ORDER

Heard both sides.

2. The only question that calls for consideration is whether the property tax can be levied on an educational institution. The issue stands covered by the decision reported in **2009 (8) MLJ 245 (FB) (President, K.Vellakulam Panchayat, Kallikudi Chatram, Madurai District Vs. Kamaraj College of Engineering & Technology Managing Board, rep. by its Secretary S.P.G.C.Srimurugan, Virudhunagar).**



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3. In this view of the matter, I do not find any ground to interfere. This writ petition stands dismissed. It is open to the writ petitioner to approach the respondent local body seeking exemption from levy of tax and it is entirely left to the discretion of the local body to take call on the writ petitioner's request. No costs. Consequently, connected miscellaneous petition is closed.

09.09.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU

To:

1. The Director of Rural Development & Local Administration,
Panagal Building, Saidapet,
Chennai – 600 015.
2. The Deputy Director of Panchayats,
Deputy Directorate Office,
Sivagangai.



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4

W.P.(MD)NO.7466 OF 2015

G.R.SWAMINATHAN,J.

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