



W.A(MD)Nos.649 to 651 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.06.2026

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

AND

THE HONOURABLE MS.JUSTICE R.POORNIMA

W.A(MD)Nos.649 to 651 of 2021

and

C.M.P(MD)Nos.2862 to 2864 of 2021

W.A(MD)No.649 of 2021:

K.R.College of Arts & Science,
Represented by its
Member Managing Committee,
Thiru.K.R.Arunachalam,
K.R.Nagar,
Kovilpatti Taluk,
Tuticorin District.

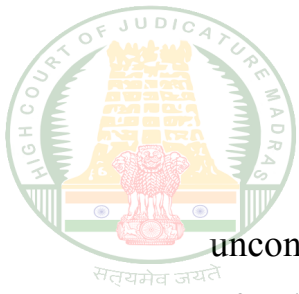
... Appellant /
Petitioner

Vs.

The State represented by
The Secretary to Government,
Rural Development and
Panchayat Raj Department,
Fort St.George,
Secretariat,
Chennai – 600 019.

... Respondent /
Respondent

Prayer: Writ Appeal filed under Clause 15 of the Letters Patent Act to set aside the order dated 03.11.2020 passed in W.P(MD)No.6663 of 2008 on the file of this Court and allow this Writ Appeal and declare the amended Rule 15(c) of the 1999 Rules dated 05.03.2008 as



W.A(MD)Nos.649 to 651 of 2021

unconstitutional, Arbitrary and violative of Article 14 of the Constitution of India.

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For Appellant : Mr.A.L.Somayaji
Senior Counsel
for Mr.S.V.Sampath Kumar

For Respondent : Mr.P.V.Balasubramaniam
Additional Advocate General
Assisted by
Mr.M.P.Senthil
Government Advocate

W.A(MD)No.650 of 2021:

Lakshmi Ammal Polytechnic College,
Represented by its
Member Managing Committee,
Thiru.K.R.Arunachalam,
K.R.Nagar,
Kovilpatti Taluk,
Tuticorin District.

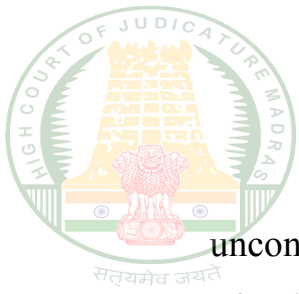
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For Appellant : Mr.A.L.Somayaji
Senior Counsel
for Mr.S.V.Sampath Kumar

For Respondent : Mr.P.V.Balasubramaniam
Additional Advocate General
Assisted by
Mr.M.P.Senthil
Government Advocate

W.A(MD)No.651 of 2021:

National Engineering College,
Represented by its
Member Managing Committee,
Thiru.K.R.Arunachalam,
K.R.Nagar,
Kovilpatti Taluk,
Tuticorin District.

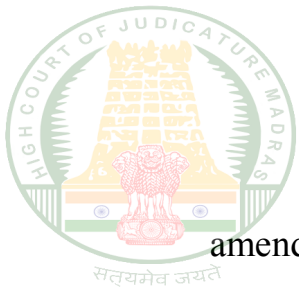
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W.A(MD)Nos.649 to 651 of 2021

amended Rule 15(c) of the 1999 Rules dated 05.03.2008 as unconstitutional, Arbitrary and violative of Article 14 of the Constitution of India.

For Appellant : Mr.A.L.Somayaji
Senior Counsel
for Mr.S.V.Sampath Kumar

For Respondent : Mr.P.V.Balasubramaniam
Additional Advocate General
Assisted by
Mr.M.P.Senthil
Government Advocate

COMMON JUDGMENT

(By G.R.SWAMINATHAN, J.)

These appeals are directed against the order dated 03.11.2020 passed by the learned Single Judge dismissing WP(MD)Nos.6663, 6664 & 6665 of 2008 filed by the respective appellants herein. The appellants herein are educational institutions run by two charitable trusts. They challenged the validity of the amendment made to Rule 15(1)(c) of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999 vide G.O(Ms)No.38 Rural Development and Panchayat Raj (PR.I) Department dated 05.03.2008. The learned Single Judge repelled the challenge by placing reliance on the Full Bench decision of this Court rendered in **2009-5-L.W.193 (The President, K.Vellakulam Panchayat,**



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Kallikudi Chatram, Madurai District vs. Kamaraj College of Engineering and Technology, Virudhunagar).

2.Heard the learned Senior Counsel for the appellants and the learned Additional Advocate General assisted by the learned Government Advocate appearing for the respondent.

3.The only question that arises in these appeals is whether educational institutions which were enjoying exemption from levy of property tax under the Tamil Nadu Panchayats Act, 1958 can continue to be exempted under the new Act also.

4.The Tamil Nadu Panchayats Act, 1958 was repealed by the Tamil Nadu Panchayats Act, 1994. Chapter IX of the Act dealt with taxation and finance. The provisions relevant to the issue on hand are Sections 171, 172 (1) and 176 of the Tamil Nadu Panchayats Act, 1994 and Schedule I thereto.

5.Before we go into the implications of the aforesaid statutory provisions, let us first deal with the objection raised by the learned



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Additional Advocate General that when the Full Bench of this Court had already upheld Rule 15(c) of the Tamil Nadu Village Panchayat (Assessment and Collection of Taxes) Rules, 1999, it is not open to us to go into the issue once again. He further pointed out that a Division Bench of this Court to which one of us (GRSJ) was a party in **2017 SCC OnLine Mad 24798 (The Periyapattinam Panchayat President, Periyapattinam, Thiruppullani Union, Ramanathapuram District vs The Correspondent, St.Joseph's Higher Secondary School & Others)** had repelled a similar challenge.

6.We are not swayed by this objection. The only issue that arose before the Full Bench was whether the expression “shall” occurring in Rule 15(c) could be read as “may”. Rule 15 as it originally stood read as follows :

“15.Exemption of specified classes of houses from house-tax.- The following buildings shall, if they fall within the meaning of house as defined in the Act, be exempt from the house tax --

- (a) ...
- (b) ...
- (c) buildings used for educational purposes including hostels and libraries which are open to the public and



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public buildings used for charitable purpose of sheltering the destitutes or animals;

(d)

(e)

(f) ...

(g) ...

(h) ...

(i) ...

(j) ...

(k) ...

Provided that nothing contained in clauses (a) and (c) shall be deemed to exempt from house-tax, if any building for which rent is payable by the person or persons using the same for the purposes referred to in the said clauses:

Provided further that Educational Institution (not commercial in nature) exempted from levy of house-tax, immediately before the commencement of the Act shall continue to be exempted under the said Act.

Explanation. -- The exemption granted under this Rule shall not extend to residential quarters attached to schools or colleges not being the hostels or residential quarters attached to hospitals, dispensaries and libraries.



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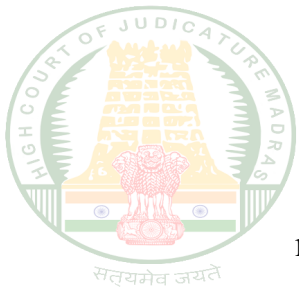


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Under clause (c) of Rule 15, buildings used for educational purposes, including the hostels and libraries, which are open to public and public buildings used for charitable purposes of sheltering destitutes or animals, exemption of house tax can be granted by the Village Panchayat.”

7.It was contended before the Full Bench that any building used for educational purposes, including hospitals and libraries which are open to the public should be mandatorily exempted by the local body from levy of house tax. But the Full Bench after an elaborate discussion held that the expression “shall” has to be read as “may” and that it was open to the local body to levy property tax or not. In other words, it was left to the discretion of the local body. Paragraph 17 of the said decision reads as follows:

“17. We have already noticed that Rule 15 is a subordinate legislation which cannot override the substantive provisions of the Act such as Section 171 (1), 172 and 176. Section 171 (1) mandates the Village Panchayat to levy house tax on all the houses of the Village Panchayat. The mandate is also clear from Section 172, wherein the basis of levy of house tax has been prescribed. There is a prohibition from grant of exemption of surcharge or tax u/s 176 except in accordance with the rules. Therefore, if Rule 15 is read with the aforesaid Sections 171, 172 and 176, it is to be held that u/r 15 it is not



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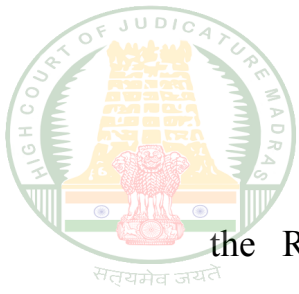


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mandatory to grant exemption from house tax, but is an enabling provision allowing the Village Panchayat to grant exemption to a class of buildings as specified therein, if it so chooses. Rule 15 cannot be held to be mandatory to exempt a class of buildings from payment of house tax, which otherwise will run counter to Sections 171, 172 and 176 of the Act and may render Rule 15 ultra vires. Therefore, the word 'shall' used in Rule 15 has to be read as 'may' to give effect to the said rule of exemption.”

8.It is relevant to note that the amendment to Rule 15 was introduced only in 2008 vide G.O(Ms)No.38 Rural Development and Panchayat Raj (PR.I) Department dated 05.03.2008 and that it was not the subject matter of discussion before the Full Bench. That apart, the question that has been specifically raised before us did not arise for consideration before the Full Bench.

9.The learned Additional Advocate General would strongly contend that in view of Section 171 of the Act, every Village Panchayat is under a statutory duty to levy property tax and that when we consider the issue on hand, this aspect has to be borne in mind. His further contention is that in view of Section 176 of the Act, the issue of exemption should be viewed only through the prism of the Rules. When



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the Rules do not provide for exemption for unaided educational institutions, it would not be open to this Court to ignore the Rules and grant relief.

10. We do not agree with the aforesaid submission. As rightly argued by the learned Senior Counsel for the appellants, Section 176 is more about the power of the local body to grant exemption. The appellants are not seeking any relief at the hands of the local body. On the other hand, they claim relief under the provisions of the parent statute itself.

11. Section 172(1) of the Act is as follows :

“172. House tax.- The house tax shall be levied on all houses in every Panchayat Village on the basis on which such tax was levied in the local area concerned immediately before the commencement of this Act or on the basis of classified plinth area at the rates specified in Schedule I, as the Village Panchayat may adopt subject to the provisions of subsection (3)...”

While property tax has to be levied on every building located within panchayat limits as per Section 171, Section 172 sets out the basis for levy of the tax. The tax levied before the commencement of the new Act



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was to be the baseline. If this does not afford a proper guidance, the

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local body must look to the First Schedule for levying the tax.

12. Appendix C under the heading “House Tax” in the Tamil Nadu

Panchayats Act, 1958 Act was as follows:

“1. Exemption of specified classes of houses from house tax – The following buildings shall, if they fall within the definition of “house” under the Act, be exempt from the house tax : -

(a)...

(b)...

(c) buildings used for educational purposes including hostels and for libraries which are open to the public, and public buildings used for the charitable purpose of sheltering the destitute or animal..”

The old Act did not make any distinction between aided and unaided institutions. The concept of self-financing educational institutions was not even in the scheme of things. The old Act clearly provided that any building used for educational purposes would not be levied with house tax. Those were the days when imparting education was not business. Schools and colleges were established only as a measure of social and



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community service. Since the State did not have adequate capacity to fulfil the constitutional goal of spreading education, they encouraged private individuals and institutions to set up institutions. The State even generously provided aid. That was probably why the buildings used for educational purpose were not subject to levy of house tax. When the new Act was enacted, the State wanted to continue the earlier policy. But it wanted to limit the scope of exemption. By early 90s, there was a paradigm shift. Corporatisation set in. It invaded not only the health sector but also the field of education. Hence, even while continuing the erstwhile policy of continuing the benefit of exemption to educational institutions, it was stipulated that they should not be commercial. The legislative intent favors the contention canvassed by the appellants.

13.Now we go to Schedule I to the new Act. It reads as follows :

SCHEDULE – I [(See Section 172(1))]

Explanation-I.- In respect of buildings which are partly concrete, terraced, tiled or thatched, the rates applicable to the respective categories as above shall be applicable for the portions covered by each kind:

Provided that in respect of buildings the plinth area of which does not exceed 18.58 square metres and which are fully concrete,



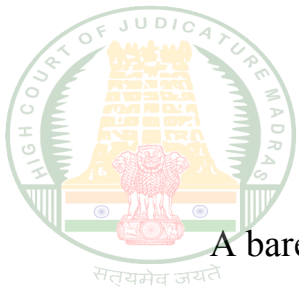
terraced or tiled, or partly concrete, terraced or tiled, house-tax shall be levied at a flat rate of rupees twenty per half-year.

Explanation-II.- The use of the building may be classified and surcharge shall be levied on the levy of house-tax at the rates specified below:-

Sl.No.	Class of usage		Rate of surcharge
(i)	Purely residential.	Village Panchayats	Nil
(ii)	Simple commercial like petty shops and other small commercial establishments.	Village Panchayats	20%
(iii)	Largely commercial, industrial and business establishments, Cinema theatres, Hostels, Lodges, etc.	Village Panchayats	60%

Provided that in respect of buildings used partly as residential and partly as commercial, industrial, etc., purposes the rate of surcharge applicable to the respective categories as above shall be applicable for the portions covered by each class of usage :

Provided further that Educational Institutions (not commercial in nature) exempted from levy of house-tax immediately before the commencement of this Act, shall continue to be exempted under this Act.”



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A bare reading of the Second Proviso to Schedule I makes it clear that if

an educational institution fulfills two conditions, property tax cannot be levied on it. The first condition is that it should not be commercial in nature. The second is that it should have enjoyed exemption under the old Act. The learned Additional Advocate General submitted that the second proviso was meant to cover only the buildings set out in the preceding table. He pointed out that the expression “education” is not found in the table. This contention lacks force. The table refers to “Cinema theatres, Hostels and Lodges”. The word “etc” follows them. Black's Law Dictionary defines “etc” as “and other things”. The common denominator underlying the three is that they are commercial in nature. Therefore, any other commercial building would also be included. If an educational institution is commercial, it will attract the rate of surcharge on the house tax. If the educational institution is not commercial and it enjoyed exemption under the old Act, house-tax cannot be levied thereon and consequently surcharge also cannot be levied.

14.The learned Additional Advocate General contended that having regard to the manner of interpreting fiscal provisions, we should



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not permit the Schedule to operate to the prejudice of the provisions in the main enactment. According to him, when Section 171 of the Act mandates levy of property tax on every building, it will prevail over any repugnant clause in the Schedule.

15.The aforesaid submission tends to look at the Schedule to the statute as something subordinate to it. It is not so. As early as in 19th century, in *Attorney General v. Lamplough (LR) 3 Ex.D.214*, Lord Brett sitting in the Court of Appeal held as follows :

“With respect to calling it a Schedule, a Schedule in an Act of Parliament is a mere question of drafting – a mere question of words. The Schedule is as much a part of the statute, and is as much an enactment as any other part”

Lamplough principle has been consistently followed over the years including recently by the Supreme Court of the U.K in *R (Maughan) v. Oxfordshire Senior Coroner (2021 AC 454)*. It was held therein that all parts of the statute have operative effect and provisions are not to be treated simply as for the avoidance of doubt or guidance. That would apply even to footnotes to a Schedule to an enactment (*Hunt vs. R.M.Douglas (Roofing Limited) 1990 1 AC 398*). The Supreme Court of India in *Ujagar Prints v. UOI (1989) 3 SCC 488* held as follows :



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“63. In *Attorney General v. Lamplough* [(1878) 3 Ex D 214, 229, it is observed:

A schedule in an Act is a mere question of drafting, a mere question of words. The schedule is as much a part of the statute, and is as much an enactment, as any other part.

Maxwell says (in *Interpretation of Statutes*, 11th Edn., p. 156):

... if an enactment in a schedule contradicts an earlier clause it prevails against it.

Bennion (in *Bennion's Statutory Interpretation*, pp. 568-569) referring to the place of schedules in statutes observes:

The Schedule is an extension of the section which induces it. Material is put into a Schedule because it is too lengthy or detailed to be conveniently accommodated in a section,....

A Schedule must be attached to the body of the Act by words in one of the sections (known as inducing words). It was formerly the practice for the inducing words to say that the Schedule was to be construed and have effect as part of the Act. (*See*, e.g., *Ballot Act, 1872*, Section 28.) This is no longer done, being regarded as unnecessary. If by mischance the inducing words were omitted, the Schedule would still form part of the Act if that was the apparent intention.

... The Schedule is as much a part of the statute, and is as much an enactment, as any other part. [*See also*, to the like



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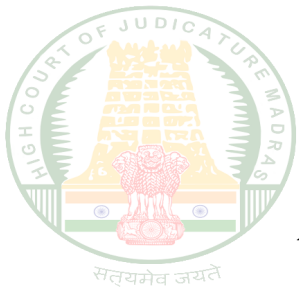


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effect, *Flower Freight Co. Ltd. v. Hammond* [(1963) 1 QB 275] , *R. v. Legal Aid Committee No. 1 (London) Legal Aid Area, ex p Rondel* [(1967) 2 QB 482] , *Metropolitan Police Commr. v. Curran* [(1976) 1 WLR 87] .]

16. *Inland Revenue Commissioners v. Gittus (1920) 1 KB 563* is a leading decision on how to interpret and apply a Schedule. The Court of Appeals held as follows :

“It seems to me there are two principles or rules of interpretation which ought to be applied to the combination of Act and schedule. If the Act says that the schedule is to be used for a certain purpose and the heading of the part of the schedule in question shows that it is *prima facie* at any rate devoted to that purpose, then you must read the Act and the schedule as though the schedule were operating for that purpose, and if you can satisfy the language of the section without extending it beyond that purpose you ought to do it. But if in spite of that you find in the language of the schedule words and terms that go clearly outside that purpose, then you must give effect to them and you must not consider them as limited by the heading of that part of the schedule or by the purpose mentioned in the Act for which the schedule is *prima facie* to be used. You cannot refuse to give effect to clear words simply because’ *prima facie* they seem to be limited by



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the heading of the schedule and the definition of the purpose of the schedule contained in the Act. "

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The above proposition was followed in ***CIT v. Calcutta National Bank Limited (AIR 1959 SC 928)***. It was by a three Judges Bench, each Judge coming out with his opinion. Justice Hidayatullah who formed the majority with Justice B.P.Sinha quoted the above principle verbatim. Though ***Aphali Pharmaceuticals Ltd v. State of Maharashtra (1999) 4 SCC 378*** purported to follow ***Gittus***, it went on to observe that expressions in the Schedule cannot control or prevail against the expression enactment and in case of any inconsistency between the Schedule and the enactment, the enactment is to prevail and if any part of the Schedule cannot be made to correspond, it must yield to the Act. It is the legislative intent that is material. ***Aphali*** is by a two Judges Bench whereas ***CIT v. Calcutta National Bank Limited*** is by a three Judges Bench. But ***Aphali*** has been approvingly cited by a three Judges Bench in ***ONGC Ltd v. Afcons Gunanusa JV (2024) 4 SCC 481***. Strictly speaking, ***CIT v. Calcutta National Bank Limited*** and ***ONGC Ltd v. Afcons Gunanusa JV*** do not seem to be on the same page. Since ***Aphali*** is a later decision which has been approved and affirmed by ***ONGC***, we would rather go by the principles laid down therein.



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18. The learned Additional Advocate General contended that if the contention of the appellants is accepted, that will lead to considerable loss of revenue for the village panchayats. According to him, different considerations will have to apply as the educational institutions in



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question are situated within panchayat limits and not in municipal limits.

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We again do not agree. The Constitution Bench of the Hon'ble Supreme Court in ***CST v. Modi Sugar Mills Ltd (AIR 1961 SC 1047)*** has held as follows :

“In interpreting a taxing statute, equitable considerations are entirely out of place. Nor can taxing statutes be interpreted on any presumptions or assumptions'. The court must look squarely at the words of the statute and interpret them. It must interpret a taxing statute in the light of what is clearly expressed it Cannot imply anything which is not expressed it cannot import provisions in the statutes so as to supply any assumed deficiency.”

19.The Hon'ble Supreme Court in ***Shiv Steels v. State of Assam (2025 SCC OnLine SC 2006)*** reiterated the well settled principle relating to interpretation of fiscal statutes in the following words :

“15. In construing fiscal statutes and in determining the liability of a subject to tax one must have regard to the strict letter of law. If the Revenue satisfies the court that the case falls strictly within the provisions of the law, the subject can be taxed. If, on the other hand, the case is not covered within the four corners of the provisions of the taxing statute, no tax can be imposed by inference or by analogy or by trying to probe into the intentions of the



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Legislature and by considering what was the substance of the matter.”

Applying the ratio laid down above, we have to necessarily hold that an educational institution enjoying exemption under the 1958 Act will continue to be exempted from the levy of property tax under the 1994 Act also provided it is not commercial in nature.

20.The position delineated above will not be affected by the amended Rule 15(c) of the Tamil Nadu Village Panchayats (Assessments and Collection of Taxes) Rules, 1999 Rules. The amended Rule reads as follows :

“(c) buildings used for educational purposes including hostels and libraries run by the Government or local bodies and institutions aided by the Government and public buildings used for charitable purpose of sheltering the destitutes or animals;”;

"Provided also that the buildings used for educational purposes by Government-aided institutions, for conducting self-financing unaided courses shall be subject to levy of house-tax:"



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If the amended Rule is applied as such, the appellant would definitely be liable. It is well settled that rules framed under the Act are a piece of subordinate legislation. No Rule can run contrary to the parent statute. If it is repugnant, it will have to give way. Rule 15 of Tamil Nadu Village Panchayats (Assessments and Collection of Taxes) Rules, 1999 cannot prevail over Schedule I r/w. Section 172 (1) of the Tamil Nadu Panchayats Act, 1994. If an educational institution can find a perch in the second proviso to Schedule I, it would remain beyond the reach of Rule 15 of the 1999 Rules.

21.Rule 15 of the 1999 Rules, cannot be said to be ultra-vires or unconstitutional. While its validity is sustained, we declare that it will not apply to educational institutions that come under the protective umbrella of the second proviso to Schedule I to the Tamil Nadu Panchayats Act, 1994.

22.Merely because the appellants have enjoyed exemption earlier will not automatically entitle them to continued enjoyment of the exemption. This is because of the addition of the expression “not commercial”. The word “commercial” has not been defined in the statute.



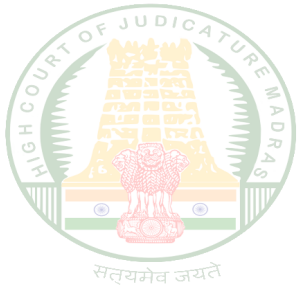
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Black's Law Dictionary defines it as meaning “*of, relating to, or involving the ability of a product or business to make a profit*”. The

appellants have to get a declaration from the Inspector of Panchayats/District Collector concerned that they are not commercial in nature. Once this certificate is obtained, there cannot be any levy of property tax on the appellants because they were exempted from the levy of property tax under the 1958 Act.

23.We are, therefore, more than satisfied that the appellants enjoyed exemption under the old Act. Thus, one part of the requirement stands fully satisfied in this case. Regarding the other part, the materials presently before us are not sufficient for us to render any positive finding in favour of the appellants. This is a matter that requires factual enquiry by the competent authority. The mere fact that the appellants are run by charitable trust may not by itself be determinative of the issue. That is why, we relegate them to go before the Inspector of Panchayats.

24.The appellants will move the District Collector, Tuticorin within four weeks from the date of receipt of copy of this order. The authority will conclude the enquiry and render a finding one way or the other within three months thereafter.



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25.The impugned Rules need not be struck down. It is enough to give a declaration that the amendment will not apply to those institutions falling within the scope of the second proviso to Schedule I. In this view of the matter, the order passed by the learned single Judge is set aside. These Writ Appeals are disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

[G.R.S., J.] [R.P, J.]
22.06.2026

MGA/skm

To

The Secretary to Government,
Rural Development and
Panchayat Raj Department,
Fort St.George,
Secretariat,
Chennai – 600 019.



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