(1897) 11 MAD CK 0005

In the Madras High Court

Fischer APPELLANT

Vs

Twigg and Others RESPONDENT

Date of Decision : 29-11-1897

Acts Referred:

Citation : (1898) ILR (Mad) 367

Hon'ble Judges : Subramania Ayyar, J;Shephard, J

Bench : Division Bench

Judgement

1. It must be assumed that the school buildings are buildings exclusively used for charitable purposes. That being so, the buildings are exempted

from the operation of the notification that may be made u/s 63 of the Act. A tax upon such buildings and other similar buildings mentioned in the

exception is not one which can be in legal existence, and therefore it cannot be said that the tax was collected under the Act. The case is thus

distinguishable from the case relied upon by the petitioner''s vakil--Municipal Council, Nellore v. Rangayya ILR 19 Mad. 10 . We prefer to base

our judgment on the grounds that an imposition, which is expressly prohibited by the Act, cannot be deemed to be made under the provisions of

the hot, rather than on the ground that the case is one in which the party aggrieved is protected by the proviso to Section 262.

2. We dismiss the petition with costs.

