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(2009) 04 MAD CK 0326

In the Madras High Court

Case No : Writ Petition No. 290 of 2004

P.T.R. College of Engineering and Technology — APPELLANT

Vs

The Assistant Director (Panchayats) and The President, Thoppur Village Panchayat, Thirupparangundram Panchayat Union — RESPONDENT

Date of Decision : 03-04-2009

Acts Referred:

Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules, 1999 — Rule 15

Citation : (2009) 04 MAD CK 0326

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : R. Suresh Kumar, for the Appellant; V. Viswanathan, Additional Government Pleader for Respondent-1 and Subbarayalu, for Respondent-2, for the Respondent

Final Decision : Allowed

Judgement

M. Jaichandren, J.—This Writ Petition has been filed for a Writ of Certiorarified Mandamus to call for the records relating to the demand notice issued by the second respondent by his proceedings, dated 24.12.2003, and to quash the same and to direct the respondents not to demand any property tax from the petitioner.

2. It has been stated that the petitioner Institute is a charitable trust formed with the aim and object of imparting technical education to the poor and the downtrodden in the locality in which it has been established. The petitioner institute was approved by the All India Council for Technical Education and it has been originally affiliated to Madurai Kamaraj University and subsequently it has been affiliated to Anna University. While so, the second respondent had assessed the property tax payable by the petitioner Institute for the assessment year 2003-2004. The property tax was assessed at Rs. 5,500/- for the year 2003-2004. The learned Counsel for the petitioner had stated that the petitioner

college has been exempted from payment of property tax, in view of Rule 15(c) of Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules, 1999, formulated under G.O.Ms. No. 255, Rural Development, dated 13.12.1999.

3. At this stage of the hearing of the Writ Petition, it has been stated that the issue involved in the present Writ Petition has been covered by a decision of a Division Bench of this Court, in Sriram Educational Trust Vs. The President, 89, Perumalpattu Panchayat Union, , confirming the order passed by this Court in Kamaraj College of Engineering and Technology, Managing Board represented by its Secretary, Virudhunagar v. President, K. Vellakulam Panchayat, Madurai District reported in (2006) 3 MLJ 1068, wherein it has been held that buildings used by the Educational Institutions, both aided and unaided, are exempted from levy of property tax, in accordance with Rule 15(c) and the second proviso of the Tamil Nadu Village Panchayats (Assessment and Collection of Taxes) Rules, 1999.

4. The learned Counsel appearing on behalf of the respondents have also stated that the said decision of the Division Bench of this Court, cited supra, is applicable to the present case.

5. In view of the submissions of the learned Counsels appearing on behalf of the petitioner, as well as the respondents, the demand notice issued by the second respondent, vide his proceedings, dated 24.12.2003, stands quashed and the amount of Rs. 5,500/- paid by the petitioner Institute to the second respondent as property tax for the assessment year 2003-2004 pursuant to the interim order dated 13.01.2004, passed by this Court in W.P.M.P. No. 293 of 2004, shall be adjusted towards the payment of tax to be made by the petitioner, if any, at a future date.

6. With the above observation, this Writ Petition stands allowed to the extent noted above. No costs.

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