

**Petitioner Vs. Respondent**

**Petitioner Vs. Respondent**

**SooperKanoon Citation :** [sooperkanoon.com/1189550](http://sooperkanoon.com/1189550)

**Court :** Chennai Madurai

**Decided On :** Jul-27-2016

**Judge :** T. Raja

**Appeal No. :** W.P (MD).No. 13199 of 2016 & W.M.P.(MD).No. 9942 of 2016

**Appellant :** Petitioner

**Respondent :** Respondent

**Judgement :**

T. Raja, J

1. M/s.Bharat Sanchar Nigam Limited, represented through its Deputy General manager (CM), Tallukulam, Madurai, has challenged the impugned order of the respondent dated 20.06.2016, in and by which, the respondent has demanded property tax from the petitioner for the year 2014-2015 and 2015-2016.

2. Learned counsel for the petitioner submitted that after the formation of Bharat Sanchar Nigam Limited, the entire department was controlled by the Ministry of Telecom, under the Government of India. Further, all the properties of the petitioner's undertaking stands only in the name of the Government of India, Ministry of Telecom, even though BSNL was formed as a separate entity, still, it is under the control of Government of India, Ministry of Telecom. Further, the property in question was originally stood in the name of the Central Government and after due procedure, the said property was transferred in the name of the

petitioner Company. Therefore, it has to be construed that all the property of the petitioner stands in the name of the Central Government. To sum up, he submitted that the petitioner is exempted from paying property taxes, as per Article 286 of the Constitution of India.

3. Mr.S.Kumar, learned Government Advocate submitted that the petitioner has been paying taxes upto in the year 2013 and now, they cannot take a different stand. Further, the petitioner company is a Corporation and therefore, they are not entitled to claim tax exemption, as alleged in the Writ Petition.

4. Since the matter requires detailed consideration, issue notice to the respondent returnable by 09.08.2016. There shall be an order of interim stay, till then. The respondent is directed to file counter by then.

5. List the matter on 09.08.2016.

**SooperKanoon - India's Premier Online Legal Search - [sooperkanoon.com](http://sooperkanoon.com)**