

Petitioner a private Educational Institution imparting Education in a building owned by it—Municipal Corporation, Rewa issued demand notice for payment of Property Tax—Writ petition filed challenging the action on the ground that it is an educational institution and is exempted from payment of Property Tax—Held—Section 136 (c) clearly provides for exemption from Property Tax for buildings and lands thereof exclusively used for educational purpose—Such buildings and lands may be owned by Educational Institution concerned or placed at its disposal without payment of any rent—It is immaterial whether it is or is not making any profit—The expression “exclusively for educational purposes” is wide enough to cover use for education by private schools—Writ petition allowed.

A bare reading of the above referred provisions clearly establishes that property tax is one of the taxes which the Corporation must impose but the imposition of this tax is subject to the provisions of Sections 135 and 136. Clause (c) of Section 136 also clearly states that exemption from levy of property tax applies to all the buildings and lands or portions thereof used exclusively for educational purposes. The only restriction is that buildings and lands should be owned by the educational institutions concerned or placed at the disposal of such educational institutions without payment of any rent. There is no express provision in the clause that exemption will not apply to private educational institution which is imparting education and while doing so it is making profit. It is also not possible to read such an implied provision in the exemption clause. The expression used “exclusively for educational purposes” is wide enough to cover use for education by private schools. For these reasons, I have no hesitation in holding that the petitioner’s educational institution Jyoti Senior Secondary School is exempted from the imposition of property tax in respect of building and land used by it exclusively for educational purposes. (Para 7)

(2) Constitution of India, Art. 226—Alternative remedy—Held, does not take away the jurisdiction of the High Court conferred under Art. 226 of the Constitution. (Para 8)

(1) म.प्र. नगरपालिक निगम अधिनियम, 1956, धारा 136 (ग)—संपत्ति कर—छूट—“अनन्यतः शैक्षणिक उद्देश्य से”—अर्थ—याची एक निजी शैक्षणिक संस्था है जो अपने स्वामित्व के भवन में शिक्षा प्रदान कर रही है—नगरपालिक निगम, रीवा ने संपत्ति कर की वसूली हेतु मांग पत्र जारी किया—रिट याचिका में कार्यवाही को इस आधार पर चुनौती दी गई कि वह एक शैक्षणिक संस्था है जिसे संपत्ति कर के भुगतान हेतु छूट प्राप्त है—अभिनिर्धारित—धारा 136 (ग) उन भवनों और भूमियों जो अनन्यतः शिक्षा के उद्देश्य से उपयोग में लायी जा रही हैं को स्पष्ट रूप से संपत्ति कर के भुगतान से छूट प्रदान करता है—उक्त भवन और भूमि उस संबंधित संस्था के स्वामित्व और बिना किराया देय उस संस्था के व्यवस्थापन में होना चाहिए—यह सारहीन है कि वह लाभ अर्जित कर रही है अथवा नहीं—अभिव्यक्ति “अनन्यतः शैक्षणिक