IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 12.02.2015

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THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No. 2078 of 2015
&
M.P.No.1 of 2015

J.Susheela ..Petitioner

Vs.

The Divisional Engineer,
Chennai Metropolitan Water Supply and
Sewerage Board, Division 10, 9
Muthukrishnan Street,
T.Nagar, Chennai-600 017. ...Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records pertaining the impugned notice No.Old No.08/125/2384/00000/4 dated 14.11.2014 on the file of the respondent and quash the same.

For Petitioner :Mr. S.Sethuraman
For Respondent :Mr.M.Jothikumar for CMWSSB

O R D E R

When the matter is taken up for hearing, it is represented by both the learned counsel that the issues involved in the writ petition is squarely covered by the decision of this Court, dated 24.01.2013 in W.P.No.21119 of 2002, etc., the operative portion of the order which reads as follows:

> "7. In view of the above, all the writ petitions filed challenging the demand notice, in respect of water tax, sewerage tax and water supply and sewerage service charges levied by Chennai Metro Water Supply and Sewerage Board under the Tamil Nadu Act 28 of 1978 have to be decided by the Taxation Appeal Tribunal as above. Hence, in view of the alternative remedy available, the writ petitions will have to be disposed of giving the petitioners an opportunity to pursue the alternative remedy.
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> 8. All the learned counsel appearing for the respective parties in the writ petitions relating to Metro Water Tax, Sewerage Tax, Water Supply and Sewerage

Charges cases are directed to file duplicate set of papers along with all the connected records before the Registry on or before 1st April, 2013 if not already filed as directed, so as to enable the Registry to transmit the duplicate set of papers to the Taxation Appeal Tribunal. The Taxation Appeal Tribunal is directed to number the writ petitions as separate appeals, hear the same and to pass appropriate orders on merits. Petitioners and counsel on record shall cooperate in the proceedings to be conducted by the Tribunal. ... ..."

2. Following the said decision cited supra, a direction is given to the petitioner, by filing an appeal to approach the Taxation Appeal Tribunal within a period of four weeks from the date of receipt of a copy of this order and the Taxation Appeal Tribunal is directed to hear the appeal and pass orders on merits and in accordance with law, after affording an opportunity to the petitioner within a period of three months from the date of receipt of the appeal from the petitioner.

3. The writ petition is disposed of accordingly. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To
The Divisional Engineer,
Chennai Metropolitan Water Supply and
Sewerage Board, Division 10, 9
Muthukrishnan Street,
T.Nagar, Chennai-600 017.

1 cc to Mr.S.Sethuraman ,Advocate, SR.No.7703/15

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