

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.02.2015

CORAM:

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM

W.P.Nos.4198 and 4199 of 2015

and M.P.Nos.1, 1, 2, 2 of 2015

Sheba Matriculation Higher Secondary School,
738/2, Thiruvottiyur High Road,
New Washermenpet,
Chennai-600 021
Rep by its Correspondent
Mr.J.B.Vimal

... Petitioner in W.P.No.4198 of 2015

Sheba Matriculation Higher Secondary School,
221/2, Old No.68/2, Thiruvottiyur High Road,
New Washermenpet,
Chennai-600 021
Rep by its Correspondent
Mr.J.B.Vimal

... Petitioner in W.P.No.4199 of 2015

Vs.

1.The Managing Director,
Chennai Metropolitan Water Supply and
Sewerage Board,
Pumping Station Road,
Chintadripet,
Chennai-600 002.

2.The Senior Accounts Officer,
Chennai Metropolitan Water Supply and
Sewerage Board,
35/19, Ramanujar Street,
Old Washermenpet,
Chennai-600 021. ... Respondents in both W.Ps.

Prayer: Writ petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records pertaining to the impugned Demand Notices issued by the 2nd respondent in No.Nil dated 02.01.2015 for Rs.92,332/- and Rs.81,332/- respectively and to quash the same.

For Petitioner : Mr.G.Sankaran
both W.Ps

For Respondents : Mr.M.Jothikumar
in both W.Ps. Standing Counsel for R1 and R2

C O M M O N O R D E R

In these writ petitions, the petitioners seek for issuance of a Writ of Certiorari to quash the impugned Demand Notices issued by the 2nd respondent in No.Nil dated 02.01.2015 for Rs.92,332/- and Rs.81,332/- respectively.

2. Heard Mr.G.Sankaran, learned counsel for the petitioner and Mr.M.Jothikumar, learned counsel for the respondent Board.

3. The petitioner is a fee levying educational institution which has been granted permanent recognition by the Director of School Education, vide proceedings dated 14.03.1996. The petitioner is aggrieved by the demand notices issued by the respondent Board, demanding water tax and sewerage tax for the period First Half of 2013 and Second Half of 2014, amounting to Rs.92,332/- and Rs.81,332/- respectively. The only ground on which the petitioner has challenged the impugned orders by contending that initially the water tax arrears were paid by the petitioner at Rs.994/- and Rs.210/- respectively apart from payment of water charges (flat rate) of Rs.2,400/- per half year and there is no arrears till date. However without issuing any notice regarding the revision of assessment, the impugned demand has been made.

4. The learned counsel for the respondents would submit that intimation was already issued by the concerned officer and the petitioner did not raise any objection and it is only thereafter, the present demand notices have been issued.

5. Prima facie, it appears that the water tax paid by the petitioner was at Rs.994/- and Rs.210/- per half year respectively is ridiculously low, while considering the fact that the petitioner is a Higher Secondary School. However, without putting the petitioner on notice and giving them opportunity of hearing, the impugned demand notices have been issued revising the water and sewerage tax at Rs.23,083/- and Rs.20,333/- per half year respectively. Considering the fact that the petitioner is an educational institution and several students are studying and the usage of water and disposal of sewerage would be more, this Court is of the view that the petitioner should be directed to make adhoc payment without prejudice to their rights and thereafter, the respondent Board to be directed to issue a notice, provide opportunity of personal hearing to the petitioner and pass orders.

6. Accordingly, these writ petitions are disposed of with a direction to the petitioner to pay Rs.30,000/- in each case within a period of eight weeks from the date of receipt of a copy of this order and on such payment being made, the respondent Board shall issue a show cause notice, giving details as to how they propose to revise the tax @ Rs.23,083/- and Rs.20,333/- respectively and on receipt of such notice, the petitioner is entitled to file their objections and after affording opportunity of personal hearing to the petitioner, the respondent Board shall pass orders on merits and in accordance with law, within a period of eight weeks from the date on which hearing is concluded. If adhoc payment is paid by the petitioner, as directed by this Court, the demand for payment of the remaining amount shall remain stayed until orders are passed as per the above direction. It is made clear that if the petitioner fails to remit the amount as directed by this Court, the benefit of this order shall not enure to the petitioner and these writ petitions shall stand automatically dismissed without further reference to this Court and the respondents are entitled to take action for recovery of the dues. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Deputy Registrar (Judicial)

/true copy/

Sub Asst. Registrar

jvm

To

1.The Managing Director,
Chennai Metropolitan Water Supply and
Sewerage Board,
Pumping Station Road,
Chintadripet,
Chennai-600 002.

2.The Senior Accounts Officer,
Chennai Metropolitan Water Supply and
Sewerage Board,
35/19, Ramanujar Street,
Old Washermenpet,
Chennai-600 021.

2 ccs to Mr.G.Sankaran, Advocate, sr. 9486

W.P.Nos.4198 and
4199 of 2015

GJ (CO)
kk 5/3