

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 26.3.2015.

CORAM

THE HON'BLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.8112 of 2015

and

M.P.No.1 of 2015

M.E.Kishore

...Petitioner

vs.

1 The Senior Accounts Officer
Chennai Metropolitan Water Supply and
Sewerage Board
Head Office at
No.1 Pumping Station Road
Chintadripet Chennai 600 002.

2 The Special Tahsildar
Revenue Recovery
Area V
Chennai Metropolitan Water Supply &
Sewerage Board
No.1 M.C. Road Chennai 600 021.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records of the demand notice in Old CMC 3811 dated 12.12.2014 on the file of the 1st respondent issued in the name of petitioner's grandfather late Rajarathinam and quash the same.

For Petitioner : Mr.V.Bhiman

For Respondents : Mr.N.Ramesh

ORDER

Petitioner has come forward with the aforesaid prayer.

2. Admittedly, the tax has been levied and for that the surcharge is also imposed by the respondent. According to the petitioner, he is enjoying the property alongwith his brother. The property is a commercial property comprised of shops in ground, first and second floors. The first respondent has send a demand notice dated 12.12.2014 claiming a sum of Rs.1,37,060/= alongwith surcharge. The second respondent also by letter dated 13.2.2015, had sent a show cause notice in the name of the petitioner's grandfather directing to make payments. Notices have also been sent to the tenants threatening to disconnect the water/sewerage connections and admittedly, the building is without any water and sewerage connection which is known to the authorities.

3. The case of the petitioner is that the respondent has not mentioned about the method by which the amount has been fixed and also the percentage of interest for arriving at the surcharge. The petitioner stated that he is duty bound to make payment of water and sewerage tax even though there is no water and sewerage connections to the property, but, the method adopted by the respondents is not correct and that the petitioner is willing to pay a sum of Rs.40,000/= and seeks the indulgence of this court to direct the authorities to reduce the surcharge amount when there is no water and sewerage connections.

4. The respondents submitted that in terms of the provisions of Act, service tax and surcharge alone has been levied and there is no levy of service charges. The petitioner has also not stated that the authorities have levied service charges.

5. Admittedly, the petitioner has not paid the tax amount from 1997, which they are liable to pay. If the petitioner is going to question the quantum of levy and methodology adopted by the respondents, this is not the forum and it is open to him to agitate the same before the Tribunal constituted for this purpose. At this stage, the petitioner submitted that he is willing to pay and that he should be given time to pay the tax dues in instalments.

6. Taking note of the submissions, the petitioner is directed to pay the amount in four equal instalments commencing from 15th April 2015. In case, the petitioner fails to pay any one of the

instalments, it is open to the respondents to take appropriate action in terms of the provisions of the Act. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar

ssk.

To

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1 CC to Mr.V.Bhiman, Advocate SR.No.17092

1 CC to Mr.N.Ramesh, Advocate SR.No. 17558

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PUR (CO)
PSI (21.04.2015)

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