IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.8.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.11212 of 2015 & MP.No.1 of 2015

Geetha Varadan ...Petitioner

Vs

1.The Commissioner, Corporation of Chennai, through Revenue Officer, Zone 09 (Old No.07), Ward 111 (old No.109), Rippon Buildings, Chennai-3.

2.The Chennai Metro Water Supply & Sewerage Board, by its Area Engineer, New Area Office IX, No.1, Dr.Ranga Road, Abiramapuram, Chennai-18. ...Respondents

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the the second respondent Demand Notice dated 9.12.2014 in Old CMC No.07/ 109/0221/000015 and new CMC No.09/111/06531/000, quash the same and direct the 2nd respondent to levy proper tax under the Chennai Metro Water Supply and Sewerage Board Act.

For Petitioner : Mr.B.Ravi Raja
For Respondent-1 : Mr.T.C.Gopalakrishnan
For Respondent-2 : Mr.M.Jothikumar

ORDER

Heard both.

2. The petitioner has filed this writ petition challenging the demand notice issued by the second respondent Board dated 9.12.2014.

3. The only grievance of the petitioner is that the second respondent Board has wrongly arrived at the value of the building contrary to the fixation done by the first respondent Corporation.

4. It is seen that even in terms of the final assessment made by the first respondent Corporation for arriving at the property tax on the petitioner's building in Notice No.10 dated 8.9.2015, the annual value of the building has been fixed at Rs.50,403/-. Therefore, the said value shall bind the second respondent Board also. The annual value of the building mentioned in the impugned demand notice to the tune of Rs.81,900/- is not sustainable. Therefore, the water and sewerage tax, which can be demanded from the petitioner is only 7% of the annual value of the building i.e. Rs.50,403/-. Hence, the impugned demand, having been issued computing tax based on a wrong annual value of the building, has to be set aside.

5. In the light of the above, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the second respondent to issue a fresh demand by calculating the water tax after taking the annual value of the building at Rs.50,403/-. If the petitioner has paid excess tax, then the same shall be adjusted for the subsequent assessment years. No costs. Consequently, the above MP is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To
1.The Commissioner, Corporation of Chennai,
through Revenue Officer,
Zone 09 (Old No.07), Ward 111 (old No.109), Rippon Buildings,
Chennai-3.
2.The Area Engineer,
Chennai Metro Water Supply & Sewerage Board,
New Area Office IX, No.1, Dr.Ranga Road,
Abiramapuram, Chennai-18.

1 cc to Mr.George Cheriyan, Advocate, sr.44796

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and MP.No.1 of 2015

gj ii co
kra 24.08.2016