

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2016

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.26218 of 2015
and
M.P.No.1 of 2015

Mrs.T.S.Usha,
W/o Late Mr.Ramachandran
Secretary and Principal,
Kennedy Matriculation Higher Secondary School,
No.11, Pammi Sivaramulu Chetty Street,
Old Washermenpet,
Chennai - 600 021. ... Petitioner

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.
3. The Commissioner
Corporation of Chennai,
Rippon Buildings, Chennai.

(R-3 suo motu impleaded as per order,
dated 31.8.2015 in M.P.No.2 of 2015 of this W.P.)

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records relating to the impugned demand notice issued by the second respondent in Notice No.6/14-15/18489 and order No.N/04/048/14-15/0282, dated 16.09.2014, for a sum of Rs.70,745/- and to quash the same.

For Petitioner : Mr.S.Thiruvengadam
For Respondents 1 and 2 : Mr.Jothikumar
For 3rd Respondent : Mr.P.V.Selvakumar

O R D E R

The petitioner is an Educational Institutional Institution, and it has been exempted from payment of property tax. For the purpose of collecting water and sewerage tax, annual value of the building, as assessed by the Corporation of Chennai, is taken as a benchmark. Now, the petitioner is aggrieved by the revised demand raised by the respondent/Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB), claiming enhancement of water and sewerage tax.

2. It is seen that the enhancement of water and sewerage tax is based upon the revision of the annual value of the building by the Corporation of Chennai, vide proceedings, dated 16.04.2014. However, before such revision of the annual value of the building, it is seen that the petitioner has not been given any opportunity. Therefore, based on such unilateral decision, the respondent/CMWSSB cannot claim enhancement of water and sewerage tax. Accordingly, the impugned demand notice is quashed, and there will be a direction to the third respondent, viz., the Commissioner, Corporation of Chennai, to issue notice to the petitioner for the proposed revision of the annual value of the building, and after affording opportunity to the petitioner to submit their objection, the third respondent shall proceed further in accordance with law. Until the proceeding attains finality, the existing water and sewerage tax shall continue to be paid by the petitioner, without any default.

3. In the result, the Writ Petition is allowed on the above terms. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

sd

To

1. The Managing Director,
Chennai Metropolitan Water Supply and Sewerage Board,
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2. The Senior Accounts Officer,
Chennai Metropolitan Water Supply and Sewerage Board,
35/19, Ramanujar Street,
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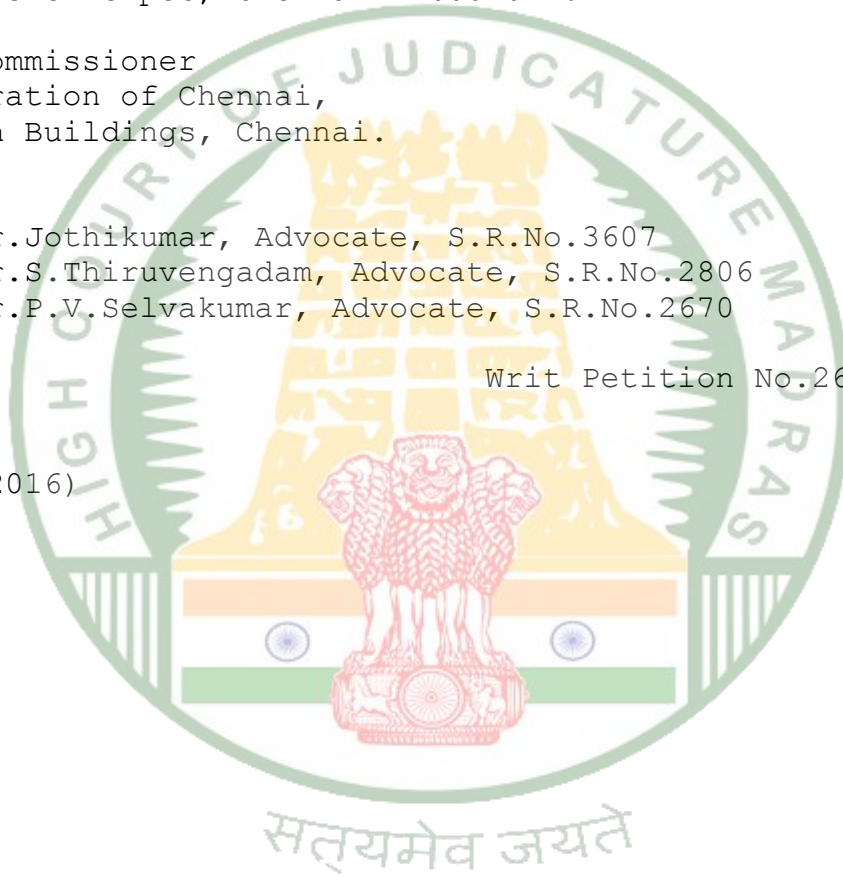
+1cc to Mr.Jothikumar, Advocate, S.R.No.3607

+1cc to Mr.S.Thiruvengadam, Advocate, S.R.No.2806

+1cc to Mr.P.V.Selvakumar, Advocate, S.R.No.2670

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PPA(CO)
CA(04/02/2016)



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