

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:21.06.2016

C O R A M

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

W.P.Nos.21019 & 21020 of 2016

and

W.M.P.Nos.17979 to 17982 of 2016

Madras Chinmaya Seva Trust,
5063-A, Belly Area Main Road, Z
Block Anna Nagar West,
Chennai - 600 040
Rep. by its Manager, H.Rahul ... Petitioner in both WPs.

Vs

- 1.The Chairman,
Chennai Metropolitan Water Supply & Sewerage Board,
No.1, Pumping Station Road,
Chinthatripet, Chennai - 600 002.
- 2.The Senior Accounts Officer,
Chennai Metropolitan Water Supply & Sewerage Board,
No.1, Pumping Station Road,
Chinthatripet, Chennai - 600 002.
- 3.The Area Engineer, Area - VIII,
Chennai Metropolitan Water Supply & Sewerage Board,
Anna Nagar, Chennai - 600 040.
... Respondents in both WPs.

Prayer in WP.21019/2016: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records relating to the impugned demand notice of the 2nd respondent dated 27.04.2016 relating to the demand of Rs.6,16,665/- (Rupees Six Lakhs Sixteen Thousand Six Hundred and Sixty Five Only) towards Water & Sewerage charges for a period from 2013 to 2016, quash the same.

Prayer in WP.21020/2016: Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records relating to the impugned demand notice of the 2nd respondent dated 27.04.2016 relating to the demand of Rs.01,15,325/- (Rupees One Lakh Fifteen Thousand Three Hundred and Twenty Five Only) towards Water & Sewerage

charges for a period from 2013 to 2016, quash the same.

For petitioner ... Mr.B.Rabu Manohar
(In both WPs.)

For respondent ... Mr.M.Jothikumar
(In both WPs.)

ORDER

Heard Mr.B.Rabu Manohar, learned counsel for the petitioner and Mr.M.Jothikumar, learned Standing Counsel accepting notice on behalf of the respondents and with their consent, the writ petition itself is taken up for final disposal.

2.In these writ petitions, the petitioners are Educational Institutions and they have challenged the demand made by the Chennai Metropolitan Water Supply & Sewerage Board demanding enhanced water and sewerage tax with retrospective effect i.e. from 1.1.2013 onwards.

3.It is not in dispute that the petitioner has been remitting water and sewerage tax at the pre-revised i.e. at the rate of Rs.14,963/- and Rs.4128/-. The petitioners are Educational Institutions and they are aggrieved by the arbitrary increase of the water and sewerage tax. So far as the property tax is concerned, they being Educational Institutions, they have been granted exemption. Nevertheless the water and sewerage tax has been fixed based on the annual value of the building as determined by the Corporation of Chennai. As long as the petitioner has not questioned the annual value, the respondent Board cannot be faulted for revising the property tax.

4.Faced with this situation, the learned counsel for the petitioner prays for indulgence from this Court to enable the petitioner Institution to approach the Tribunal constituted under the provisions of the Chennai City Municipal Corporation Act, challenging the fixation of annual value and thereafter to question the enhancement of water and sewerage tax.

5.After hearing the learned Standing Counsel for the respondent Board on the above submission and taking into consideration the fact that the petitioners are Educational Institutions exempted from payment of property tax, this Court is inclined to grant liberty to the petitioner to approach the Tribunal under the Chennai City Municipal Corporation Act, challenging the fixation of the annual value of the building. However, this liberty is granted subject to the condition that the petitioner pays 25% of the enhanced tax as demanded by the

respondent Board in the impugned demand notices.

6.In the result, the Writ Petitions are disposed of, by directing the petitioner to remit 25% of the demand amount in the impugned demand notices and on such remittance, the water and sewerage connection shall be restored. The petitioner is granted four weeks time to file an appeal before the Taxation Appeal Tribunal challenging the fixation of the annual value of the building and thereafter, it is open to the petitioner to approach the respondent Board for refixation of the water and sewerage tax. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

Sgl

To

- 1.The Chairman,
Chennai Metropolitan Water Supply & Sewerage Board,
No.1, Pumping Station Road,
Chinthatripet, Chennai - 600 002.
- 2.The Senior Accounts Officer,
Chennai Metropolitan Water Supply & Sewerage Board,
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Chinthatripet, Chennai - 600 002.
- 3.The Area Engineer, Area - VIII,
Chennai Metropolitan Water Supply & Sewerage Board,
Anna Nagar, Chennai - 600 040.

1 cc to Mr.B.RabuManohar, Advocate, sr.34233

W.P.Nos.21019 & 21020 of 2016

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