

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.08.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.28533 of 2016 &
W.P.No.24639 of 2016

D.Krishnaveni @ D.S.Kumari .. Petitioner

..Vs..

- 1.The Special Tahsildar (Revenue Recovery Act)
Chennai Metropolitan Water Supply and
Sewerage Board,
1, Pumping Station Road
Chintadripet, Chennai 600 002.
- 2.Chennai Metropolitan Water Supply and
Sewerage Board rep. by its
Managing Director
1, Pumping Station Road
Chintadripet, Chennai 600 002.
- 3.Corporation of Chennai
rep. by its Commissioner
Ripon Buildings, Chennai 600 003.
4. The Area Engineer,
CMWSSB, Area-5,
Chennai - 600 002.
(R4 is suo moto impleaded by the order
of this Court W.P.No.28533 of 2016
dt 17.08.2016.) .. Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records namely the impugned order dated 13.06.2016 and consequential order dated 25.07.2016, on the file of the first respondent herein and quash the same and direct the respondents to levy the water tax and sewerage tax with reference to the revised property tax payable from 2009-2010 following the order of the Taxation Appeals Tribunal dated 04.04.2013 passed in TAT No.111 of 2013, in respect of bearing Door No.12,Erulappan Street, Sowcarpet, Chennai 600 079.

For Petitioner : Mr.S.Sadasharam

For Respondents: Mr.M.Jothikumar- R1 & R2

Mrs.Karthikaa Ashok - R3

O R D E R

Heard Mr.S.Sadasharam, learned counsel for the petitioner, Mr.M.Jothikumar, learned counsel accepting notice on behalf of the respondents 1 & 2 and Mrs.Karthikaa Ashok, learned counsel, accepting notice on behalf of the third respondent. By consent, the writ petition itself is taken up for final disposal.

2.The petitioner challenges the demand notice issued by the first respondent, Chennai Metropolitan Water Supply and Sewerage Board [CMWSSB] dated 25.07.2016, demanding a sum of Rs.2,77,918/-, towards arrears of water tax for the period 2/1999-2000.

3.The petitioner's case is that the water connection has been disconnected in 2008. However, with regard to the earlier period, the petitioner would state that the property tax which was levied on the building was challenged and ultimately, the Taxation Appellate Tribunal by an order dated 4.4.2013, in TAT No.111 of 2010, has reduced the property tax to Rs.16,872 and direction was issued to the petitioner to pay the arrears from 2/2009-10.

4.The learned counsel for the petitioner would state that based on re-fixation of the property tax, the petitioner is ready and willing to pay the water tax, which according to the petitioner is Rs.80,000/-.

5.The learned counsel appearing for the respondents 1 & 2 submitted that the assessment could be done only by the Area Engineer and as of now, since Files have been entrusted to the Special Tahsildar, Revenue Recovery, first respondent, the Area Engineer will not be in a position to take action on the petitioner's request.

6.In order to give effective directions, the Area Engineer, CMWSSB, Area-5, Chennai-600 002, is suo moto impleaded as the fourth respondent in this Writ Petition.

7.In the light of the above, the petitioner is directed to pay a sum of Rs.80,000/-, which according to the petitioner

shall be payable towards Water Tax for the said period, based on the revised property tax as revised by the Taxation Appellate Tribunal and along with payment, the petitioner is directed to submit a representation to the fourth respondent (newly impleaded respondent), setting out all the facts and on receipt of the representation, the fourth respondent shall consider the same, take note of the orders passed by the Taxation Appellate Tribunal and thereafter pass a speaking order and communicate the same to the petitioner, within a period of four weeks from the date of receipt of a copy of this order. Till orders are passed, no coercive action shall be taken against the petitioner.

The Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

rpa
To

- 1.The Special Tahsildar (Revenue Recovery Act)
Chennai Metropolitan Water Supply and
Sewerage Board,
1, Pumping Station Road
Chintadripet, Chennai 600 002.
- 2.Chennai Metropolitan Water Supply and
Sewerage Board rep. by its
Managing Director
1, Pumping Station Road, Chintadripet, Chennai 600 002.
- 3.Corporation of Chennai
rep. by its Commissioner
Ripon Buildings, Chennai 600 003.
4. The Area Engineer,
CMWSSB, Area-5, Chennai - 600 002.

1 cc to M/s.Karthikaa Ashok, Advocate, sr.46816
1 cc to Mr.S.Sadasharam, Advocate, sr.46846

W.P.No. 28533 of 2016

ak co
kra 9.9.2016