

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated :: 9.8.2016

CORAM:

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.2911 and 3051 of 2012

W.P.No.2911 of 2012

S.A.RAMALINGAM ... Petitioner

versus

- 1 THE DEPUTY COLLECTOR
CHENNAI METROPOLITAN WATER SUPPLY AND
SEWERAGE BOARD AREA V 227 12TH MAIN ROAD
2ND AVENUE THIRUMANGALAM CHENNAI-40
- 2 THE COMMISSIONER
CORPORATION OF CHENNAI RIPON BUILDINGS PARK
TOWN CHENNAI-3 ... Respondents

Writ Petition filed seeking for a Writ of Certiorari calling for the records from the first respondent relating to the impugned notice dated 18.11.2011 for the assessment No.05/073/0161/000000 in respect of the petition property at No.46 Nelson Manickam Road Amingikarai Chennai-29 and quash the same.

W.P.No.3051 of 2012

R.RAJALAKSHMI ... Petitioner

versus

- 1 THE DEPUTY COLLECTOR
CHENNAI METROPOLITAN WATER SUPPLY AND
SEWERAGE BOARD AREA V 227 12TH MAIN ROAD
2ND AVENUE THIRUMANGALAM CHENNAI-40.
- 2 THE COMMISSIONER
CORPORATION OF CHENNAI RIPON BUILDINGS
PARK TOWN CHENNAI-3. ... Respondents

Writ Petition filed seeking for a Writ of Certiorari calling for the records from the first respondent relating to the impugned Notice dated 18.11.2011 for the Assessment No.05/073/0169/000000 in respect of the petitioner property at No.48 Nelson Manickam Road Aminjikarai Chennai-29 and quash the same.

For petitioner
in both WPs
For respondents
in both WPs

... Mr.C.Hanumantha Rao

... Mr.Janaki Raman, for R-1

Mr.G.Anandha Rangan, for R-2

COMMON ORDER

Heard Thiru.C.Hanumantha Rao, learned counsel for the petitioners and Mr.Janaki Raman, for 1st respondent and Mr.G.Anantha Raman, for 2nd respondent.

2. With the consent of both the sides, the Writ Petition is taken up for disposal.

3. The petitioners are husband and wife and they have filed these Writ Petitions in their capacity as owners of two different properties and challenged the demand notice issued by the first respondent, demanding enhanced water and sewerage tax together, with surcharge. The first respondent had issued the impugned demand alleging that the property tax on the petitioner's properties have been revised by the Corporation of Chennai. The definite case of the petitioner is that after second half year 1995-96, the Corporation of Chennai, has not revised the property tax nor any proceedings have been initiated. If such is the circumstances, then the question of demanding enhanced water and sewerage tax does not arise. Furthermore, there is nothing placed on record by the Corporation of Chennai to show that any lawful proceedings have been initiated by them for revision of property tax. Hence the impugned demand cannot be enforced.

4. Accordingly, the Writ Petitions are allowed and the impugned demands are quashed. Needless to state that the petitioner shall continue to pay water and sewerage tax at the pre-revised rate. There is no order as to costs. Consequently, M.P.Nos.2 of 2012 (2 nos.) is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

To

1. THE DEPUTY COLLECTOR
CHENNAI METROPOLITAN WATER SUPPLY AND
SEWERAGE BOARD AREA V 227 12TH MAIN ROAD
2ND AVENUE THIRUMANGALAM CHENNAI-40
2. THE COMMISSIONER
CORPORATION OF CHENNAI RIPON BUILDINGS PARK
TOWN CHENNAI-3

+1cc to Mr.C.Hanumantharao, Advocate Sr.46007
+1cc to Mr.G.Anantharangan, Advocate Sr.45400

W.P.Nos.2911 and 3051 of 2012

svi[co]
srg 29/08/2016

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