IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.33724 of 2016 &
W.M.P.No.29103 of 2016

G.Suresh ... Petitioner

Versus

1.The Manging Director,
Chennai Metro Water Supply &
Sewerage Board,
Chinthadiripet, Chennai-600 002.

2.The Divisional Engineer/
The Tahsildar,
Chennai Metropolitan Water Supply &
Sewerage Board,
Division-III, No.1, Perumal Koil Street,
Madhavaram, Chennai-600 060. .. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari to call for the records relating to Demand Notice Sl.No.870 03/028/01942/000, dated 20.05.2016 issued by the second respondent and quash the same as illegal.

For Petitioner : Mr.G.Palani

For Respondents : Mr.M.Jothikumar
Standing Counsel

O R D E R

Heard Mr.G.Palani, learned counsel appearing for the petitioner and Mr.M.Jothikumar, learned Standing Counsel appearing for the respondents.

2. The petitioner has challenged a demand issued by the respondent-Board, demanding water and sewerage tax for the period from second half year 2014 to first half year 2016. The petitioner had sent a legal notice dated 04.03.2016, contending that there is no water and sewerage connection and they are not

liable to pay any amount to the respondent. On receipt of the legal notice, the Area Engineer of the respondent Board has sent a reply dated 17.03.2016, stating that the Government in G.O.Ms.No.1604, dated 19.10.1978 has permitted the respondent-Board to levy water and sewerage tax at 7% per annum on the Annual Value of the property in Chennai Metropolitan Area. The petitioner's property is in the added areas and therefore, the petitioner is liable to pay water and sewerage tax with effect from second half year 2014-15 i.e. from 01.10.2014. The learned counsel for the petitioner was directed to inform his client to effect payment. This reply was followed by a demand, dated 20.05.2016. The learned counsel for the petitioner reiterated the contentions raised by them in the legal notice dated 04.03.2016. However, the legal position is that even if the water and sewerage connection is not effected, the liability to pay the tax cannot be effaced, since there can be no quid pro quo for payment of tax. Therefore, the respondent was justified in demanding water and sewerage tax as the area in which the petitioner's property is situated is an added area to the Chennai Metropolitan area. However, the petitioner should be informed as to how the tax has been computed. The impugned demand does not furnish those details. Therefore, this Court is inclined to grant relief to the petitioner to that extent alone. In other words, it is made clear the petitioner is liable to pay the water and sewerage tax as demanded by the respondent, but, the petitioner is entitled to be informed as how the quantum has been fixed.

3. Accordingly, the Writ Petition is allowed and the impugned notice dated 20.05.2016 is set-aside and the respondents are directed to issue a demand giving details as to how the water tax has been computed. On receipt of the same, it is open to the petitioner to proceed in accordance with law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

r n s

To

1.The Manging Director,
Chennai Metro Water Supply &
Sewerage Board,
Chinthadiripet, Chennai-600 002.

2.The Divisional Engineer/
The Tahsildar,
Chennai Metropolitan Water Supply &
Sewerage Board,
Division-III, No.1, Perumal Koil Street,
Madhavaram, Chennai-600 060.

+1CC TO M/S.G.Palani, Advocate sr.62876

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srg 07/12/2016