IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.7942 & 7943/2017
and WMP.Nos.8696 & 8697/2017

1.M.Kothandaraman

2.K.Vasantha Devi ... Petitioners in both WPs

Vs.

1. The Commissioner,
   Corporation of Greater Chennai,
   Rippon Buildings,
   Chennai 600 003.

2. The Assistant Revenue Officer,
   Revenue Department,
   Corporation Zone - IX,
   4th street, Lake Area,
   Nungambakkam,
   Chennai - 600 034.

3. The Assistant Engineer,
   Chennai Metropolitan Water Supply &
   Sewerage Board (CMWSSB),
   Area No.9, No.9, Dr. Ranga Road,
   Abhiramapuram,
   Chennai 600 018. ... Respondents in both Wps.

PRAYER in W.P.No.7942/2017: Writ Petition is filed under Section 226 of the Constitution of India calling for the records on the file of the second respondent dated 22.03.2017 in Bill No.04550, Ward No.09/119 in respect of the petitioner's property bearing door No.250/42, Peters Road, Royapettah, Chennai - 600 014 and to quash the same.

PRAYER in W.P.No.7943/2017: Writ Petition is filed under Section 226 of the Constitution of India calling for the records on the file of the third respondent dated 21.03.2017 in respect of the demand of water and sewerage tax for the period from 2/2010 to 2/2016 in Bill No.119/04550/000 in respect of the petitioners' property bearing door No.250/42, Peters Road, Royapettah, Chennai-600 014 and to quash the same.

For Petitioners in both WPs : Mr.M.Krishnappan
Senior Counsel
for M/s. R. Swarnalatha
For Respondents in both WPs : Mr.T.C.Gopalakrishnan
Standing counsel

COMMON ORDER

WP.No.7942/2017 is filed challenging the notice dated 22.02.2017 calling upon the petitioners to remit a sum of Rs.11,44,949/- being property tax arrears commencing from half year of I/2011-2012 to II/2016-2017.

2. WP.No.7943/2017 is filed challenging the demand of water tax for the period II half of 2010 to II half of 2016.

3. Mr.T.C.Gopalakrishnan, learned standing counsel, takes notice for the respondents and by consent of all respective parties, the main writ petitions are taken up for final disposal.

4. The learned senior counsel appearing for the petitioners submitted that the impugned demand of property tax challenged in W.P.No.7942/2017 was made by the second respondent without considering the fact that the appeal filed challenging the enhancement of the property tax, is pending before the first respondent. Therefore, he contended that the very demand is improper when the appellate authority has not passed the final order in the appeal so far. Learned senior counsel further submitted that only when the appellate authority decides the appeal and fix the quantum of property tax, the consequential payment of water and sewage tax can be arrived at and therefore, the impugned demand of water and sewage tax challenged in WP.No.7943/2017 is also illegal.

5. Learned counsel appearing for the respondents, based on the instructions, submitted that the appeal preferred by the owner of the property challenging the enhancement of property tax, is still pending before the first respondent and such appeal will be disposed of, within a time frame fixed by this court.

6. Heard both sides.

7. The petitioners are the owners of the property for which the property tax and water and sewage tax are demanded by way of impugned proceedings. It is not in dispute that such a demand was made in pursuant to the enhancement of property tax made by the Corporation. It is also not in dispute that as against such enhancement, the owners of the property have preferred an appeal

on 19.01.2016 before the first respondent and the appeal is still pending. Therefore, it is for the first respondent to take the appeal and dispose of the same in accordance with law without loss of further time.

8. Accordingly, W.P.No.7942/2017 is disposed of with a direction to the first respondent to take up the appeal filed by the owners of the property dated 19.10.2016 and pass orders on the same on merits in accordance with law after giving due opportunity of hearing to the parties concerned. Such exercise shall be done by the first respondent, within a period of two weeks from the date of receipt of a copy of this order. Till such time, the impugned demand shall be kept in abeyance.

9. Since WP.No.7942/2017 is disposed of by directing the first respondent to dispose of the appeal filed by the petitioners, the consequential demand of water and sewage tax challenged in WP.7943/2017 shall also be kept in abeyance. Accordingly, WP.No.7943/2017 is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

s/d-
Assistant Registrar(CS-VIII)

True Copy

Sub-Assistant Registrar

To

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Chennai Metropolitan Water Supply &
Sewerage Board (CMWSSB),
Area No.9, No.9, Dr. Ranga Road,
Abhiramapuram,
Chennai 600 018.

+2 Ccs to M/s. R. Swarnalatha, Advocate sr 19898,19899
+1 CC to Mr. T.C. Gopala Krishnan, Advocate sr 19932

W.P.No.7942 & 7943/2017
and WMP.Nos.8696 & 8697/2017

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