

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.10.2017

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

Writ Petition No.26736 of 2017
&
W.M.P.Nos.28463 and 28464 of 2017

1.Mrs.Sunita Gupta

2.Mohit Gupta

3.Akash Gupta

.... Petitioners in all
the Petitions

Vs

Senior Accounts Officer
Chennai Metro Water Supply and Sewerage Board
No.1, New Area-09 Office
Dr.Ranga Road
Chennai - 600 018

... Respondent in all
the Petitions

Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records pertaining to the impugned notice dated 10.08.2017 bearing No.2403 issued by the Respondent and quash the same and further direct the Respondent to reassess the Water and Sewerage Tax for the premises at Old No.2, New No.3, R.K.Mutt Road, Luz Corner, Mylapore, Chennai - 600 004 in accordance with final assessment of property tax.

For Petitioners : Mr.S.R.Raghunathan

For Respondent : Mr.M.Jothi

O R D E R

Heard Mr.S.R.Raghunathan, learned counsel for the petitioners and Mr.M.Jothi Kumar, learned standing counsel appearing for the respondent.

2. With consent on either side, the writ petition itself is taken up for final disposal.

3. The petitioner is aggrieved by the impugned demand notice issued by the respondent Board demanding Water and Sewerage tax at the rate of Rs.35,935/-. The Water and Sewerage Tax is based upon Property Tax, which is determined by the Corporation of Chennai. The petitioner contested the revision of property tax and ultimately an order of final assessment in Form 10 was issued by the Corporation of Chennai dated 29.05.2017, by which half yearly property tax which was fixed at higher rate was reduced to Rs.69,720/-. Thus, the Water and Sewerage tax has to be calculated based upon the property tax assessment. If the property tax has been reduced, then obviously the half yearly Water and Sewerage Tax will also have to be reduced, the computation being the actual rental value of the Corporation of Chennai multiplied by 3.5%. However, without issuing any show-cause notice, the respondent Board has demanded Water and Sewerage Tax at the rate of Rs.35,935/- for the first half year 2017. This obviously could not have been done because the property tax has been reduced. The petitioner obtained a printout from the official website of the respondent Board from which it is seen that the half yearly Water and Sewerage tax has been determined as Rs.19,679/-. This is based on the actual rental value of Rs.5,62,266/- as determined by the Corporation of Chennai in the final assessment notice dated 29.05.2017. Therefore, the Respondent Board cannot demand Water and Sewerage tax over and above Rs.19,679/- per half year.

4. The learned standing counsel for the respondent submitted that the present demand (impugned demand) had been issued without reference to the reduction of the actual rental value of the building by the Corporation of Chennai and since the orders are intimated through the official channel, an appropriate action would be taken and the demand would be revised.

5. In my view, online statement published by the Respondent Board reflects a correct Water and Sewerage tax payable by the petitioner as it is based on the revised rental value as fixed by the Corporation of Chennai.

For the above reason, this writ petition is allowed and the impugned notice dated 10.08.2017 is quashed. The petitioner is directed to remit the half-yearly property tax at the rate of Rs.19,679/-. It is submitted by the learned counsel for the petitioner that to avoid coercive action, the petitioner had paid a sum of Rs.50,000/-, which has been acknowledged by receipt dated 28.02.2017. This amount shall be adjusted by the respondent Board as against the half-yearly Water and Sewerage

tax of Rs.19,679/-. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

gpa

To

The Senior Accounts Officer
Chennai Metro Water Supply and Sewerage Board
No.1, New Area-09 Office
Dr.Ranga Road
Chennai - 600 018

+1cc to Mr.S.R.Raghubathan, Advocate, S.R.No.73531

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VD(CO)
CA(17/11/2017)



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