

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 18.12.2017
CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.Nos.2674 to 2678 of 2016,
WP.Nos.2844 to 2848/2016, 8248 & 8249/2015, 9607/2017,
31507/2015,10017/2016,13621 & 13622/2016, 9893/2015, 27082 to
27086/2016, 18425/2016, 14778/2016, 32353/2016, 26356/2016, 4685
& 4686/2016,8556/2016, 27178 to 27181/2017,6908 to 6911/2016,
6383 & 6384/2016, 22624/2016, 5373 & 5374/2016, 3416/2017, 10524
& 10525/2016 & 34185/2016

Bentinck Higher Secondary School for Girls.
Rep. By its Head Mistress,
47, Jermiah Road, Vepery,
Chennai - 600 007. ... Petitioner in WP.No.2674 of 2016

Bentinck Higher Secondary School for Girls.
Rep. By its Head Mistress,
46, Jermiah Road, Vepery,
Chennai - 600 007. ... Petitioner in WP.No.2675 of 2016

Bentinck Higher Secondary School for Girls.
Rep. By its Head Mistress,
46 A, Jermiah Road, Vepery,
Chennai - 600 007. ... Petitioner in WP.No.2676 of 2016

Bentinck Higher Secondary School for Girls.
Rep. By its Head Mistress,
45L, Jermiah Road, Vepery,
Chennai - 600 007. ... Petitioner in WP.No.2677 of 2016

Bentinck Higher Secondary School for Girls.
Rep. By its Head Mistress,
46B, Jermiah Road, Vepery,
Chennai - 600 007. ... Petitioner in WP.No.2678 of 2016

The Association of St.Christophers
College of Education Rep.by its
Secretary & Principal, 64, Rundalls Road
Vepery, Chennai-7. ...Petitioner in WP.Nos.2844 of 2016

The Association of St.Christophers
College of Education Rep.by its
Secretary & Principal, 66, Rundalls Road
Vepery, Chennai-7. ...Petitioner in WP.Nos.2845 of 2016

The Association of St.Christophers
College of Education Rep.by its
Secretary & Principal, 66, Rundalls Road
Vepery, Chennai-7. ...Petitioner in WP.Nos.2846 of 2016

The Association of St.Christophers
College of Education Rep.by its
Secretary & Principal, 65, Rundalls Road
Vepery, Chennai-7. ...Petitioner in WP.Nos.2847 of 2016

C.S.I.Ewart Matriculation Higher
Secondary School Rep.by its
Correspondent 93 Dr.Alagappa Road
Chennai -600 084 ...Petitioner in WP.Nos.2848 of 2016

Fatima Matriculation Higher Secondary
School Rep.by its Correspondent
Rev.Sr.Nirmala Lazar, 2 United India
Colony, V Cross Street, Kodambakkam
Chennai -24. ...Petitioner in WP.No.8248 of 2015

Fatima Convent Rep.by its Sister Superior
Rev.Sr.Nirmala Lazar, 10 United India
Colony, V Cross Street, Kodambakkam
Chennai -24. ...Petitioner in WP.No.8249 of 2015

St.Kevins Anglo Indian High School
Rep.by The Correspondent 9
Arathorn Road, Royapuram,
Chennai 13. ...Petitioner in WP.No.9607 of 2017

Our Lady Centre
Rep.by its Correspondent Rev.SR.Margaret
74 MC Nichols Road, Chetpet, Chennai-31
...Petitioner in WP.No.31507 of 2015

The National Boys & Girls
Education Society, Registered Society under
Rep. by Honorary Secretary Dr. Vathsala Narayanaswami
Having its registered office at No.5
Sundareswara Swamy Street, Mylapore
Chennai-600 004. ...Petitioner in WP.No.10017 of 2016

Vidya Mandir Senior (MLC) Society
Secondary School, 125, RH Road, Mylapore
Chennai-04. Rep.by its Secretary
Sri.V.Srikanth. ...Petitioner in WP.No.13621 of 2016

Vidya Mandir Senior (MLC) Society Street,
Secondary School, 123, Kalvivan, Mylapore,
Chennai-04, Rep.by its Secretary
Sri.V.Srikanth. ...Petitioner in WP.No.13622 of 2016

Vadapalani Matriculation
Higher Secondary School, NO.14, Vengeeswarar
Nagar, 1st Main Road, Vadapalani, Chennai-26
rep. by its Correspondent
Mrs.A.Gomathi Bai,
W/o.A.Arumugam(Late) ...Petitioner in WP.No.9893 of 2015

Bentinck Higher Secondary School
For Girls Rep.by its Head Mistress
and Correspondent 47 Jermiah Road, Vepery
Chennai-7 ...Petitioner in WP.No.27082 of 2017

Bentinck Higher Secondary School
For Girls Rep.by its Head Mistress
and Correspondent 46 Jermiah Road, Vepery
Chennai-7 ...Petitioner in WP.No.27083 of 2017

Bentinck Higher Secondary School
For Girls Rep.by its Head Mistress
and Correspondent 46B Jermiah Road, Vepery
Chennai-7 ...Petitioner in WP.No.27084 of 2017

Bentinck Higher Secondary School
For Girls Rep.by its Head Mistress
and Correspondent 45L Jermiah Road, Vepery
Chennai-7 ...Petitioner in WP.No.27085 of 2017

Bentinck Higher Secondary School
For Girls Rep.by its Head Mistress
and Correspondent 46A Jermiah Road, Vepery
Chennai-7 ...Petitioner in WP.No.27086 of 2017

The Madras Seva Sadan
Rep.by its Honorary General Secretary
Mrs.C.Prema Kumar, No.7, Harrington Road, Chetpet
Chennai-600 031. ...Petitioner in WP.No.18425 of 2016

M.CT.M.Chidambaram Chettyar
Matriculation Higher Secondary School
(M.CT.M.Chidambaram Chettyar Foundation)
179 Luz Church Road, Mylapore, Chennai-04
Rep by its Honorary Secretary
M.CT. P.Chidambaram. ...Petitioner in WP.No.14778 of 2016

Dwaraka Doss Goverdhan Doss
Vaishnav College Rep. by its Principal
'Gokul Bagh' 833 Periyar E.V.R. Salai
Arumbakkam, Chennai-600 106.
...Petitioner in WP.No.32353/2016

CSI Jessie Moses Matriculation
Higher Secondary School Rep by its
Correspondent Z57/3 (Z 183) Vth Avenue
Z Block, Anna Nagar, Chennai-600 040

...Petitioner in WP.No.26356/2016

Santhome Higher Secondary School
Rep.by The Correspondent
143A, Santhome High Road, Mylapore,
Chennai-4

...Petitioner in WP.No.4685/2016

Rosary Matriculation Higher Secondary
School, Rep.by The Correspondent,
11, Papanasam Sivan Road, Mylapore,
Chennai 4

...Petitioner in WP.No.4686/2016

Siga Polytechnic College
Rep.by its Secretary 22A/2 Taylors Road
Rinaldi Juniorate, Chennai 600 010

...Petitioner in WP.No.8556/2016

The Association of St.Christophers College
of Education (Nursery Section) Rep.by its
Secretary 63
EVK Sampath Road, Vepery, Chennai-7

...Petitioner in WP.No.27178/2017

The Association of St.Christophers College
of Education Rep.by its Secretary & Principal
64, EVK Sampath Road,
Vepery, Chennai-7

...Petitioner in WP.No.27179/2017

The Association of St.Christophers College
of Education Rep.by its Secretary & Principal
65, EVK Sampath Road,
Vepery, Chennai-7

...Petitioner in WP.No.27180/2017

The Association of St.Christophers College
of Education Rep.by its Secretary & Principal
66, EVK Sampath Road,
Vepery, Chennai-7

...Petitioner in WP.No.27181/2017

St. Josephs Anglo Indian
Higher Secondary School rep. by The
Correspondent, 31, Vepery High Road, Vepery,
Chennai-600 007

...Petitioner in WP.No.6908/2016

Don Bosco High School
Rep. by The Correspondent 32 Vepery High
Road, Vepery Chennai-600 007Petitioner in WP.No.6909/2016

Don Bosco Primary School
Rep.by The Correspondent 33A Vepery High
Road Vepery Chennai-600 007.
...Petitioner in WP.No.6910/2016

St. Joseph Church
rep. by The Parish Priest 33 Vepery High
Road Vepery Chennai-7 ...Petitioner in WP.No.6911/2016

Don Bosco Higher Secondary School
Rep.by the Correspondent 130/1
Madavaram High Road, Perambur,
Chennai-600 004 ...Petitioner in WP.No.6383/2016

Don Bosco Higher Nursery and Primary School
Rep.by the Correspondent 130
Madavaram High Road, Perambur,
Chennai-600 004 ...Petitioner in WP.No.6384/2016

St.Bede's Anglo-Indian Higher
Secndry School Rep.by
The Correspondent 16 Santhome High Road,
Mylapore, Chennai 600 004.
...Petitioner in WP.No.22624/2016

St.Josephs Nursery and Primary
School rep. by The Correspondent
Our Lady of Dolour Convent 6(6)
Sivasankaran Street, Kilpauk,
Chennai-600 010 ...Petitioner in WP.No.5373/2016

Mother Superior
St.Thomad Convent 2 Rosary Church Road
Santhome, Mylapore, Chennai -600 004
...Petitioner in WP.No.5374/2016

Rosary Matriculation Higher
Secondary School Rep.by its
Principal 11, Papanasam Sivan Road,
Mylapore, Chennai-04 ...Petitioner in WP.No.3416/2017

St.Ebba's Girls Higher Secondary
School, 60, Dr.Radhakrishnan Salai
Mylapore, Chennai 600 004 ...Petitioner in WP.No.10524/2016

Anderson Day Girls Higher Secondary
School rep.by the Correspondent 98,
Acharappan Street, Kothawalchavadi,
Chennai 600 001

...Petitioner in WP.No.10525/2016

Sir M.Venkatasubba Rao Mat.Hr.Sec.School,
Rep.by its Honorary Correspondent,
Mr.N.Venkatnarain Road, No.57-B,
Thirumalaipillai Road, T.Nagar,
Chennai 600 017.

...Petitioner in WP.No.34185/2016

VS.

1.Chennai Metropolitan Water Supply
and Sewerage Board,
Represented by its Managing Director,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

2.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

3.The Senior Account Officer,
New Area 05 Office
No.1, M.C. Road, Anna Poonga,
Chennai - 600 021.

4.The Commissioner,
Greater Chennai Corporation
Ripon Buildings, Chennai - 600 003.

(R4 impleaded as per order dt.18.12.2017 by TSSJ
in WMP.Nos.32366,32369,32372,32375 & 32378/17 in
WP.Nos.2674 to 2678/2016)

... Respondents in WP.Nos.2674 to 2678/2016

1.Chennai Metropolitan Water Supply
and Sewerage Board,
Rep. by its Managing Director,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

2.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

3.The Senior Account Officer,
New Area 05 Office
No.1, M.C. Road, Anna Poonga,
Chennai - 600 021.

4.The Commissioner,
Greater Chennai Corporation
Ripon Buildings, Chennai - 600 003.

(R4 impleaded as per order dt.18.12.2017 by TSSJ
in WMP.Nos.32381,32384,32387 & 32390/17 in
WP.Nos.2844 to 2847/2016)

... Respondents in WP.Nos.2844 to 2847/2016

1.Chennai Metropolitan Water Supply
and Sewerage Board,
Rep. by its Managing Director,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

2.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

3.The Senior Account Officer,
New Area 05 Office
No.1, M.C. Road, Anna Poonga,
Chennai - 600 021.

...Respondents in WP.No.2848 of 2016

1.Chennai Metropolitan Water Supply
and Sewerage Board,
Rep. by its Managing Director,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

2.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

3.The Area Engineer
Area Office X Chennai Metropolitan Water
Supply and Sewerage Board No.9,
Muthukrishnan T.Nagar, Chennai-17

4.The Assistant Engineer
Area Office X Chennai Metropolitan Water
Supply and Sewerage Board No.9,
Muthukrishnan T.Nagar, Chennai-17

5.The Commissioner,
Greater Chennai Corporation
Ripon Buildings, Chennai - 600 003.

(R5 impleaded as per order dt.18.12.2017 in
WMP.Nos.32360 & 32363/17 in WP.Nos.8248 & 8249/2015)
...Respondents in WP.Nos.8248 & 8249/2015

1.Chennai Metropolitan Water Supply
and Sewerage Board,
Rep. by its Managing Director,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

2.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

3.The Senior Account Officer,
New Area 05 Office
No.1, M.C. Road, Chennai,
Chennai - 600 021. ...Respondents in WP.No.9607 of 2017

1.Chennai Metropolitan Water Supply
and Sewerage Board,
Rep. by its Managing Director,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

2.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

3.The Senior Account Officer,
Area V Chennai Metropolitan Water
Supply & Sewerage Board, Anna Nagar West,
Chennai - 40.

...Respondents in WP.No.31507 of 2015

- 1 Chennai Metropolitan Water Supply and Sewerage Board Rep. by its Managing Director No.1, Pumping Station Road Chindadripet, Chennai-600 002.
- 2 The Senior Accounts Officer Chennai Metropolitan Water Supply & Sewerage Board, New Area 09 Office, No.1 Dr.Ranga Road, Abhiramapuram, Chennai-600 018.
...Respondents in WP.No.10017 of 2016
- 1 Chennai Metro Water Supply and Sewerage Board, Rep.by Area Engineer-V, No.1 , Pumping Station Road, Chennai-600 002.
- 2 Senior Accounts Officer Area Office-VI, No.1, Dr.Ranga Road, Abhiramapuram, Chennai-18.
...Respondents in WP.No.13621/2016
- 1 Chennai Metro Water Supply and Sewerage Board Rep.by Area Engineer-V, No.1, Pumping Station Road, Chennai-600 002.
- 2 Senior Accounts Officer Area Office-VI, No.1, Dr.Ranga Road, Abhiramapuram, Chennai-18.
...Respondents in WP.No.13622/2016
- 1 The Managing Director Chennai Metropolitan Water Supply and Sewerage Board, Pumping Station Road, Chintadripet, Chennai-600 002
- 2 The Senior Accounts Officer Chennai Metropolitan Water Supply and Sewerage Board, Chintadripet, Chennai-600 002
...Respondents in WP.No.9893 of 2015
- 1 Chennai Metropolitan Water Supply and Sewerage Board Rep.by its Managing Dierctor No.1, Pumping Station Road, Chindathripet, Chennai 600 002
- 2 The Managing Director Chennai Metropolitan Water Supply and Sewerage Board, No.1, Pumping Station Road, Chindathripet, Chennai 600 002.

- 3 The Senior Account Officer,
New Area 05, Office No.1 M.C.Road,
Anna Poonga, Chennai 600 021
...Respondents in WP.No.27082 to 27086/2017
- 1 The Chairman and Managing Director
CMWSSB No. Pumping Station Road
Chintadripet, Chennai-600 002.
- 2 Senior Accounts Officer
CMWSSB No.1 Dr.Ranga Road, Abiramapuram
Chennai-600 018.
- 3 The Assistant Engineer
CMWSSB Area No.9 No.1 Lake Area 7th Main
Road, Nungambakkam, Chennai-34.
...Respondents in WP.No.18425/2016
- 1 Chennai Metro Water Supply and
Sewerage Board, Rep by Area Engineer-V, No.1
Pumping Station Road, Chennai-600 002
- 2 Senior Accounts Officer
Area Office-VI, No.1, Dr.Ranga Road,
Abhiramapuram, Chennai-18
...Respondents in WP.No.14778/2016
- 1 Chennai Metropolitan Water
Supply & Sewerage Board Rep. by The Senior
Accounts Officer, New Area - 08 office 227
II Avenue, Near 12th Main Road, Anna Nagar
Chennai-600 040. ...Respondents in WP.No.32353/2016
- 1 Chennai Metropolitan Water
Supply and Sewerage Board, rep by its
Managing Director, No.1, Pumping Station
Road, Chindathripet, Chennai-600 002
- 2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chindathripet, Chennai-600 002
- 3 Senior Account Officer
New Area 08 Office, 12th Main Road,
II, Avenue Anna Nagar, Chennai-600 040
- 4 Branch Engineer
New Area 08 Office, 12th Main Road,
II, Avenue Anna Nagar Chennai-600 040.
...Respondents in WP.No.26356/2016

- 1 Chennai Metropolitan Water Supply and Sewerage Board, rep by its Managing Director, No.1, Pumping Station Road, Chindathripet, Chennai-600 002
- 2 Managing Director
Chennai Metropolitan Water Supply and Sewerage Board, No.1, Pumping Station Road, Chindathripet, Chennai-600 002
- 3 Senior Accounts Officer
New Area 09 Office No.1 DR.Ranga Road, Abiramapuram, Chennai-18.
...Respondents in WP.Nos.4685 & 4686/2016

- 1 Chennai Metropolitan Water Supply and Sewerage Board, rep by its Managing Director, No.1, Pumping Station Road, Chindathripet, Chennai-600 002
- 2 Managing Director
Chennai Metropolitan Water Supply and Sewerage Board, No.1, Pumping Station Road, Chindathripet, Chennai-600 002
- 3 Senior Account Officer
New Area 08 Office No.227, II, Avenue 12th Main Road, Anna Nagar, Chennai-600 040
...Respondents in WP.No.8556/2016

1.Chennai Metropolitan Water Supply and Sewerage Board,
Rep. by its Managing Director,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

2.The Managing Director,
Chennai Metropolitan Water Supply and Sewerage Board,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.

3.The Senior Account Officer,
New Area 05 Office
No.1, M.C. Road, Anna Poonga,
Chennai - 600 021.

...Respondents in WP.No.27178 to 27181 of 2017

- 1 Chennai Metropolitan Water
Supply and Sewerage Board Represented by
its Managing Director, No.1, Pumping Station
Road, Chindathripet, Chennai-2.
- 2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chindathripet, Chennai-2.
- 3 Senior Accounts Officer
New Area 05 Office No.1, MC Road, Chennai
Chennai-21
- 4 Special Thasildar
Revenue Recovery Area V/CWSSB Chennai-600 021
- 5 Assistant Engineer -58
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, M.C.Road, Anna Poonga
Chennai-21
- 6 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003.

(R6 impleaded as per order dt.18.12.2017
by TSSJ in WMP.Nos.32402,31736,31739 & 31742/17
in WP.Nos.6908 to 6911/2016)
...Respondents in WP.No.6908/2016

- 1 Chennai Metropolitan Water
Supply and Sewerage Board Represented by
its Managing Director No.1 Pumping Station
Road Chindathripet Chennai-600 002.
- 2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board No.1 Pumping Station Road
Chindathripet Chennai-2.
- 3 Senior Accounts Officer
New Area 05 Office No.1 MC Road Chennai
Chennai-600 021
- 4 Special Thasildar
Revenue Recovery Area V/CWSSB Chennai-600 021

5 Assistant Engineer -58
Chennai Metropolitan Water Supply and
Sewerage Board No.1 M.C.Road Anna Poonga
Chennai-600 021

6 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003.

(R6 impleaded as per order dt.18.12.2017
by TSSJ in WMP.Nos.32402,31736,31739 & 31742/17
in WP.Nos.6908 to 6911/2016)
...Respondents in WP.No.6909/2016

1 Chennai Metropolitan Water
Supply and Sewerage Board Represented by
its Managing Director No.1 Pumping Station
Road Chindathripet Chennai-2.

2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board No.1 Pumping Station Road
Chindathripet Chennai-2.

3 Senior Accounts Officer
New Area 05 Office No.1 MC Road Chennai
Chennai-21

4 Assistant Engineer -58
Chennai Metropolitan Water Supply and
Sewerage Board No.1 M.C.Road Anna Poonga
Chennai-21

5 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003.

(R5 impleaded as per order dt.18.12.2017
by TSSJ in WMP.Nos.32402,31736,31739 & 31742/17
in WP.Nos.6908 to 6911/2016)
...Respondents in WP.No.6910/2016

1 Chennai Metropolitan Water
Supply and Sewerage Board Represented by
its Managing Director No.1 Pumping Station
Road Chindathripet Chennai-2.

- 2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board No.1 Pumping Station Road
Chindathripet Chennai-2.
- 3 Senior Accounts Officer
New Area 05 Office No.1 MC Road Chennai
Chennai-21
- 4 Assistant Engineer -58
Chennai Metropolitan Water Supply and
Sewerage Board No.1 M.C.Road Anna Poonga
Chennai-21
- 5 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003.

(R5 impleaded as per order dt.18.12.2017
by TSSJ in WMP.Nos.32402,31736,31739 & 31742/17
in WP.Nos.6908 to 6911/2016)

...Respondents in WP.No.6911/2016

- 1 Chennai Metropolitan Water
Supply and Sewerage Board, rep by its
Managing Director, No.1, Pumping Station
Road, Chindathripet, Chennai-600 002
- 2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chindathripet, Chennai-600 002
- 3 Senior Account Officer
New Area 06 Office No.3, Vadivelu,
II Cross Street, Perambur, Chennai-600 011
- 4 Division Engineer-6
Chennai Metropolitan Water Supply and
Sewerage Board 3 Vadivelu 2nd Cross Street
Perambur, Chennai 600 011
- 5 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003

(R5 impleaded as per order dt.18.12.2017 in
WMP.Nos.32396 & 32999/17 in
WP.Nos.6383 & 6384/2016)

...Respondents in WP.Nos.6383 & 6384/2016

- 1 Chennai Metropolitan Water Supply and Sewerage Board, rep by its Managing Director, No.1, Pumping Station Road, Chindathripet, Chennai-600 002
- 2 Managing Director
Chennai Metropolitan Water Supply and Sewerage Board, No.1, Pumping Station Road, Chindathripet, Chennai-600 002
- 3 Senior Account Officer
New Area 08 Office, No.227 II Avenue Near 12th Main Road, Anna Nagar, Chennai-600 040
- 4 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003.

(R4 impleaded as per order dt.18.12.2017 in WMP.Nos.32393 & 34116/17 in WP.Nos.5373 & 5374/2016)

...Respondents in WP.No.5373/2016

- 1 Chennai Metropolitan Water Supply and Sewerage Board, rep by its Managing Director, No.1, Pumping Station Road, Chindathripet, Chennai-600 002
- 2 Managing Director
Chennai Metropolitan Water Supply and Sewerage Board, No.1, Pumping Station Road, Chindathripet, Chennai-600 002
- 3 Senior Account Officer
New Area 09 Office, No.1 Dr.Ranga Road, Abiramapuram, Chennai 600 018.
- 4 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003.

(R4 impleaded as per order dt.18.12.2017 in WMP.Nos.32393 & 34116/17 in WP.Nos.5373 & 5374/2016)

...Respondents in WP.No.5374/2016

- 1 Chennai Metropolitan Water Supply and Sewerage Board, rep by its Managing Director, No.1, Pumping Station Road, Chindathripet, Chennai-600 002

- 2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chindathripet, Chennai-600 002
- 3 Senior Account Officer
New Area 09 Office, No.1 Dr.Ranga Road,
Abiramapuram, Chennai 600 018.
- 4 Assistant Engineer/Junior Engineer,
Chennai Metropolitan Water Supply
and Sewerage Board, Area-9, Service Station
125 No.1, Dr.Ranga Road, Abiramapuram
Chennai 600 018.
- 5 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003.

(R5 impleaded as per order dt.18.12.2017 in
WMP.No.31745/17 in WP.No.3416/2017)

...Respondents in WP.No.3416/2017

- 1 Chennai Metropolitan Water
Supply and Sewerage Board, rep by its
Managing Director, No.1, Pumping Station
Road, Chindathripet, Chennai-600 002
- 2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chindathripet, Chennai-600 002
- 3 Senior Account Officer
New Area IX Office No.1 Dr.Ranga Road,
Abiramapuram, Chennai 600 018.

- 4 Assistant Engineer/Junior Engineer,
Chennai Water Board Area IX NO.1,
Dr.Ranga Road, Abiramipuram, Chennai-18
...Respondents in WP.No.10524/2016

- 1 Chennai Metropolitan Water
Supply and Sewerage Board, rep by its
Managing Director, No.1, Pumping Station
Road, Chindathripet, Chennai-600 002

- 2 Managing Director
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chindathripet, Chennai-600 002
- 3 Senior Account Officer
New Area 05 Office No.1 M.C.Road,
Chennai 600 021.
- 4 Assistant Engineer-Area 5,
Chennai Metropolitan Water Supply and
Sewerage Board, New Area 05, Office No.1
M.C.Road, Anna Poonga, Chennai 600 021.
- 5 Thasildar/Assistant Collector
(Revenue Recovery) Area V/CWSSB No.1,
M.C.Road, Chennai-21.
- 6 The Commissioner
Greater Chennai Corporation,
Ripon Building, Chennai 600 003

(R6 impleaded as per order dt.18.12.2017 in
WMP.No.31751/17 in WP.No.10525/2016)

...Respondents in WP.No.10525/2016

- 1 The Chairman and Managing Director,
CMWSSB No. Pumping Station Road,
Chintadripet, Chennai 600 002.
- 2 Senior Accounts Officer,
CMWSSB, No.1, Dr.Ranga Road, Abiramapuram,
Chennai-600 018
- 3 The Assistant Engineer,
CMWSSB, Area No.9, No.1, Lake Area
7th Main Road, Numgambakkam, Chennai 34
- 4 The Assistant Revenue Officer,
Zonal Office, IX,
ACorporation of Chennai,
Revenue Department, 4th Street,
Lake Area, Numgambakkam,
Chennai 34.

(R4 impleaded as per order dt.18.12.2017 in
WMP.No.32641/16 in WP.No.34185/16)

...Respondents in WP.No.34185/2016

Prayer in WP.No.2674 of 2016:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10591/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10591/000 in respect of Door No.47 of the petitioner school, on the file of the 3rd respondent and quash the same.
[Prayer amended as per order dated 18.12.2017 in WMP.No.32367 of 2017 in WP.Nos.2674/2016]

Prayer in WP.No.2675 of 2016:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10594/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10594/000 in respect of Door No.46 of the petitioner school, on the file of the 3rd respondent and quash the same.
[Prayer amended as per order dated 18.12.2017 in WMP.No.32370 of 2017 in WP.Nos.2675/2016]

Prayer in WP.No.2676 of 2016:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10593/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10593/000 in respect of Door No.46A of the petitioner school, on the file of the 3rd respondent and quash the same.
[Prayer amended as per order dated 18.12.2017 in WMP.No.32373 of 2017 in WP.Nos.2676/2016]

Prayer in WP.No.2677 of 2016:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10583/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10583/000 in respect of Door No.45L of the petitioner school, on the file of the 3rd respondent and quash the same.
[Prayer amended as per order dated 18.12.2017 in WMP.No.32376 of 2017 in WP.Nos.2677/2016]

Prayer in WP.No.2678 of 2016:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order

dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10592/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10592/000 in respect of Door No.46B of the petitioner school, on the file of the 3rd respondent and quash the same.

[Prayer amended as per order dated 18.12.2017 in WMP.No.32379 of 2017 in WP.Nos.2678/2016]

Prayer in WP.No.2844 of 2016:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10597/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10597/000 in respect of Door No.64 of the petitioner College, on the file of the 3rd respondent and quash the same.

[Prayer amended as per order dated 18.12.2017 in WMP.No.32382 of 2017 in WP.No.2844/2016]

Prayer in WP.No.2845 of 2016:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10595/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10595/000 in respect of Door No.66 of the petitioner College, on the file of the 3rd respondent and quash the same.

[Prayer amended as per order dated 18.12.2017 in WMP.No.32385 of 2017 in WP.No.2845/2016]

Prayer in WP.No.2846 of 2016:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10598/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10598/000 in respect of Door No.63 of the petitioner College, on the file of the 3rd respondent and quash the same.

[Prayer amended as per order dated 18.12.2017 in WMP.No.32388 of 2017 in WP.No.2846/2016]

Prayer in WP.No.2847 of 2016:

Writ of Certiorari calling for the records pertaining to the

impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10596/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential Impugned Demand Notice dated 24.11.2015 in I.D.No. 05/058/10596/000 in respect of Door No.65 of the petitioner College, on the file of the 3rd respondent and quash the same.

[Prayer amended as per order dated 18.12.2017 in WMP.No.32391 of 2017 in WP.No.2847/2016]

Prayer in WP.No.2848 of 2016:

Calling for the records pertaining to the impugned Demand Notice dated 24.11.2015 in No.05/058/10602/000 in respect of Door No.93 of the petitioner College on the file of the 3rd respondent and quash the same.

Prayer in WP.No.8248/2015:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 05.02.2015 Notice No.6 New Assessment in I.D.No.10/134/10941/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and consequential Impugned Demand Notice dated 27.02.2015 in Lr.No.CMWSSB/Area X/B & C/Spl/2015 on the file of the 3rd respondent and the consequential Notice for disconnection dated 18.3.2015 in No.3389 in respect of the connection in CMC.No.10/134/10941/000 on the file of the 4th respondent, in respect of the petitioner school and quash the same.

[Prayer amended as per order dated 18.12.2017 in WMP.No.32361 of 2017 in WP.No.8248/2015]

Prayer in WP.No.8249/2015:

Writ of Certiorari calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 05.02.2015 Notice No.6 New Assessment in I.D.No.10/134/10942/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and consequential Impugned Demand Notice dated 27.02.2015 in Lr.No.CMWSSB/Area X/B & C/Spl/2015 on the file of the 3rd respondent and the consequential Notice for disconnection dated 18.3.2015 in No.3390 in respect of the connection in CMC.No.10/134/10942/000 on the file of the 4th respondent, in respect of the petitioner school and quash the same.

[Prayer amended as per order dated 18.12.2017 in WMP.No.32364 of 2017 in WP.No.8249/2015]

Prayer in WP.No.9607 of 2017:

Calling for the records pertaining to the impugned Demand Notice dated 10.1.2017 in No.05/050/05201/000 on the file of the 3rd respondent in respect of the St.Kevins Anglo Indian High School, 9, Arathorn Road, Royapuram, Chennai-13 of the petitioner school and quash the same.

Prayer in WP.No.31507 of 2015:

Calling for the records pertaining to the impugned revised Assessment order dated 28.9.2015 in Lr.No.CMWSSB/FIN/B & C/SPL/2014, on the file of the 3rd respondent and the consequential impugned Demand Notice dated 9.9.2015 in No.08/107/07207/000 in Taxation No.103182 on the file of the 3rd respondent and quash the same in respect of the petitioner school.

Prayer in WP.No.10017 of 2016

Calling for the records on the file of the 2nd respondent in CMC No.2984/09/ 125/07124/0000 being the arrears of tax and surcharges dated 04.01.2016 intimating the arrear of water tax of Rs.4,29,960/- and surcharge of Rs.4,480/- for the relating to No.26 Kapaleeswarar Koil East Mada Street, Mylapore, Chennai-4 and quash the said notice as illegal and against the provisions of Section 34 CMWSSB ACT.

Prayer in WP.No.13621 of 2016:

Calling for the records of the 1st Respondent pertaining to the order bearing CMC No. 777/09/124/10281/000 dated 09.02.2016 and quash the same.

Prayer in WP.No.13622 of 2016:

Calling for the records of the 1st Respondent pertaining to the order bearing CMC No. 777/09/124/10282/000 dated 09.02.2016 and quash the same.

Prayer in WP.No.9893 of 2015:

calling for records relating to the impugned Demand Notice issued by the 2nd respondent in No. Nil dated 13.2.2015 and to quash the same.

Prayer in WP.No.27082 of 2017:

Calling for the records pertaining to the impugned demand Notice dated 11.08.2017 in No.05/058/10591/000, in respect of Door No.47 of the petitioner school, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.27083 of 2017:

Calling for the records pertaining to the impugned demand Notice dated 11.08.2017 in No.05/058/10594/000, in respect of

Door No.46 of the petitioner school, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.27084 of 2017:

Calling for the records pertaining to the impugned demand Notice dated 11.08.2017 in No.05/058/10592/000, in respect of Door No.46B of the petitioner school, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.27085 of 2017:

Calling for the records pertaining to the impugned demand Notice dated 11.08.2017 in No.05/058/10583/000, in respect of Door No.45L of the petitioner school, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.27086 of 2017:

Calling for the records pertaining to the impugned demand Notice dated 11.08.2017 in No.05/058/10593/000, in respect of Door No.46A of the petitioner school, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.18425 of 2016:

Calling for the records pertaining the demand notice dated 07.01.2016 for the bill No. 09/110/10184/000 issued by the 2nd respondent and quash the same by directing the Respondents to dispose the Representation dated 21.05.2016 by providing the necessary details after giving the petitioner due opportunity of personal hearing.

Prayer in WP.No.14778 of 2016:

Calling for the records of the Respondent pertaining to the order bearing CMC No 6967/09/ 123/14941/000 dated 04.01.2016 and quash the same.

Prayer in WP.No.32353 of 2016:

Calling for the records relating to the issuance of the impugned cut off- demand notice dated 27.06.2016 vide CMC No.08/100/12781/000 of the respondent and the attendant letter vide Lr.No.CMWSSB/AREA-VIII/ACCOUNTS/Spl./2016 dated 02.09.2016 and cutoff notice of the respondent bearing No.9734,8/100/12781/000 dated 12.09.2016 and quash the same and direct the respondent to assess the premises for purpose water & sewerage tax as per section 34 of the CMWSSB Act based on the representation dated 29.07.2016 of the petitioners premises viz. "Gokul Bagh" No.833 E.V.R. Periyar Salai (Poonamallee High Road) Arumbakkam Chennai-600 106.

Prayer in WP.No.26356 of 2016:

Calling for the records pertaining to the impugned disconnection Notice dated 15.07.2016 in No. 17566 and the Demand Notice dated 19.07.2016 in No. 08/100/12441/000 on the

file of the 4th and 3rd respondents respectively in respect of the CSI Jessie Moses Door No. Z 57/3 (Z 183) Vth Avenue Anna Nagar Chennai- 600 040 of the petitioner school and quash the same.

Prayer in WP.No.4685 of 2016:

Calling for the records pertaining to the impugned Demand Notice dated 22.01.2016 in No.09/125/07125/000 in respect of the petitioner school, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.4685 of 2016:

Calling for the records pertaining to the impugned Demand Notice dated 22.01.2016 in No.09/125/07123/000 in respect of the petitioner school, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.8556 of 2016:

Calling for the records pertaining to the impugned Demand Notice dated 24.11.2015 in No.08/103/11881/000 on the file of the 3rd respondent, in respect of the Door No.22A/2, Taylors Road, Rinaldi Juniorate, Kilpauk, Chennai 600 010 of the petitioner institute, and quash the same.

Prayer in WP.No.27178 of 2017:

Calling for the records pertaining to the impugned Demand Notice dated 11.8.2017 in No.05/058/10598/000, in respect of Door No.63, of the petitioner School, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.27179 of 2017:

Calling for the records pertaining to the impugned Demand Notice dated 11.8.2017 in No.05/058/10597/000, in respect of Door No.64, of the petitioner School, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.27180 of 2017:

Calling for the records pertaining to the impugned Demand Notice dated 11.8.2017 in No.05/058/10596/000, in respect of Door No.65, of the petitioner School, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.27181 of 2017:

Calling for the records pertaining to the impugned Demand Notice dated 11.8.2017 in No.05/058/10595/000, in respect of Door No.66, of the petitioner School, on the file of the 3rd respondent and quash the same.

Prayer in WP.No.6908 of 2016:

Writ of Certiorari, calling for the records pertaining to the

impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10587/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and the consequential impugned Demand Notice dated 24.11.2016 in No.05/058/0587/000 and consequential Attachment Notice dated 07.01.2016 in No.0196652 and Disconnection Notice dated 05.02.2016 in No.5812 on the file of the 3rd, 4th and 5th respondents respectively, in respect of the Door.No.31, Vepery High Road, Chennai 600 007 of the petitioner school, and quash the same.

(*Prayer amended as per order 18.12.2017 by TSSJ in WMP.NO.32403/2017 in WP.No.6908/2016)

Prayer in WP.No.6909 of 2016:
calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10586/000, in respect of the petitioner, on the file of the proposed 6th respondent/6th respondent and the consequential impugned Demand Notice dated 24.11.2016 in I.D.No.05/058/0586/000 and consequential Attachment Notice dated 07.01.2016 in No.0196651 and Disconnection Notice dated 05.02.2016 in No.5813 on the file of the 3rd, 4th and 5th respondents respectively, in respect of the Door.No.31, Vepery High Road, Chennai 600 007 of the petitioner school, and quash the same.

(*Prayer amended as per order 18.12.2017 by TSSJ in WMP.NO.31737/2017 in WP.No.6909/2016)

Prayer in WP.No.6910 of 2016:
calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10588/000, in respect of the petitioner, on the file of the proposed 5th respondent/5th respondent and the consequential impugned Demand Notice dated 24.11.2016 in I.D.No.05/058/0588/000 and consequential Attachment Notice dated 05.02.2016 in No.5815 on the file of the 3rd, 4th and 5th respondents respectively, in respect of the Door.No.33A, Vepery High Road, Chennai 600 007 of the petitioner school, and quash the same.

(*Prayer amended as per order 18.12.2017 by TSSJ in WMP.NO.31740/2017 in WP.No.6910/2016)

Prayer in WP.No.6911 of 2016:
calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.05/058/10585/000, in respect of the petitioner, on the file of the proposed 5th respondent/5th respondent and the consequential impugned Demand

Notice dated 24.11.2016 in I.D.No.05/058/0585/000 and consequential Disconnection Notice dated 05.02.2016 in No.5814 on the file of the 3rd and 4th respondents respectively, in respect of the Door.No.33, Vepery High Road, Chennai 600 007 of the petitioner school, and quash the same.

(*Prayer amended as per order 18.12.2017 by TSSJ in WMP.NO.31743/2017 in WP.No.6911/2016)

Prayer in WP.No.6383 of 2016:

Writ of Certiorari, calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 22.12.2014 in Notice No.6 New Assessment in I.D.No.06/069/08884/000, in respect of the petitioner, on the file of the proposed 5th respondent/5th respondent and the consequential impugned Demand Notice dated 26.11.2015 in No.06/069/08884/000 and consequential Disconnection Notice dated 09.02.2016 in No.11023 in respect of the Door.No.130/1, M.H.Road of the petitioner school, on the file of the 3rd and 4th respondents and quash the same.

(*Prayer amended as per order 18.12.2017 in WMP.NO.32397/2017 in WP.No.6383/2016)

Prayer in WP.No.6384 of 2016:

Writ of Certiorari, calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 22.12.2014 in Notice No.6 New Assessment in I.D.No.06/069/08883/000, in respect of the petitioner, on the file of the proposed 5th respondent/5th respondent and the consequential impugned Demand Notice dated 26.11.2015 in No.06/069/08883/000 and consequential Disconnection Notice dated 09.02.2016 in No.11023 in respect of the Door.No.130, M.H.Road of the petitioner school, on the file of the 3rd and 4th respondents and quash the same.

(*Prayer amended as per order 18.12.2017 in WMP.NO.32400/2017 in WP.No.6384/2016)

Prayer in WP.No.5373 of 2016:

Writ of Certiorari, calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 27.10.2015 in Notice No.6 New Assessment in I.D.No.08/103/11886/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and consequential impugned Demand Notice dated 10.12.2015 in I.D.No.08/103/11886/000 in respect of the petitioner school, on the file of the 3rd respondent and quash the same.

(*Prayer amended as per order 18.12.2017 in WMP.NO.32394/2017 in WP.No.5373/2016)

Prayer in WP.No.5374 of 2016:

Writ of Certiorari, calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 29.10.2015 in Notice No.6 New Assessment in I.D.No.09/125/07126/000, in respect of the petitioner, on the file of the proposed 4th respondent/4th respondent and consequential impugned Demand Notice dated 10.2.2016 in I.D.No.09/125/07126/000 in respect of the petitioner school, on the file of the 3rd respondent and quash the same.

(*Prayer amended as per order 18.12.2017 in WMP.NO.34117/2017 in WP.No.5374/2016)

Prayer in WP.No.3416 of 2017:

Writ of Certiorari, calling for the records pertaining to the impugned Assessment of the Annual Value of the property by order dated 29.10.2015 in Notice No.6 New Assessment in I.D.No.09/125/07123/000, in respect of the petitioner, on the file of the proposed 5th respondent/5th respondent and consequential impugned Demand Notice dated 06.02.2017 in I.D.No.09/125/07123/000 in respect of the petitioner school, on the file of the 4th respondent and quash the same.

(*Prayer amended as per order 18.12.2017 in WMP.NO.31746/2017 in WP.No.3416/2017)

Prayer in WP.No.10524/2016:Calling for the records pertaining to the Demand Notice dated 19.1.2016 in No.09/119/09065/000 and the consequential Disconnection Notice dated 28.1.2016 in No.501 in respect of St.Ebbas Girls Higher Secondary School 60 Dr.Radhakrishnan Salai Mylapore Chennai 600 004 the petitioner school herein on the file of the 3rd and 4th respondents respectively and quash the same.

Prayer in WP.No.10525 of 2016:Calling for the records pertaining to the impugned Disconnection Notice dated 13.11.2015 in No.7211 and the impugned Demand Notice dated 7.12.2015 in No.05/055/00090/000 and the consequential Attachment notice dated 7.1.2016 on the file of the 4th 3rd and 5th respondents respectively in respect of Door.No.98 Acharappan Street, Kothawalchavadi, Chennai 600 001 of the petitioner School and quash the same.

Prayer in WP.No.34185/2016:Calling for the records pertaining the demand notice dated 15.12.2015 for the bill no.09/113/11144/000 and quash the same by directing the respondents to dispose the representation dated 30.05.2016 by providing the necessary details after giving the petitioner due opportunity of personal hearing.

For petitioners in
W.P.Nos.8248, 8249/2015, WP.No.31507/2015,
WP.Nos.2674 to 2678/2016, WP.Nos.2844 to 2848
/2016, WP.Nos.4685 & 4686/2016, WP.Nos.5373 &
5374/2016, WP.Nos.6383 & 6384/2016, WP.No.6908/2016,
WP.No.8556/2016, WP.No. 10525/2016, WP.No.22624/2016,
WP.No.26356/2016, WP.No.3416 3417/2017,
WP.No.9607/2017, WP.Nos.27082 to 27086
/2017, WP.Nos.27178 to 27181/2017

: M/s.FR.A.Xavier Arulraj,
Senior Advocate
For M/s.A.Arul Mary &
FR.K.Ignaci Muthu

For petitioner in
W.P.No.9893/2015 : Mr.G.Sankaran

For Petitioner in
W.P.No.10017/2016 : Mr.R.Sivaraman

For Petitioner in
W.P.Nos.13621, 13622/2016
W.P.No.14778/2016 : Mr.S.Rajmakesh

For Petitioner in
W.P.No.18425/2016 : Mr.Krishna Ravindran

For Petitioner in
W.P.No.32353/2016 : Mr.K.Shakespeare

For 4th Respondent : M/s.Karthikaa Ashok
[For Chennai Corporation]

For Respondents 1 and 2 : Mr.M.Jothikumar,
Mr.G.Janakiraman
Mr.N.Ramesh
[For CMWSSB]

For Respondent : Mr.R.Rajeswaran
Special Government Pleader

COMMON ORDER

Heard the learned counsel appearing for the petitioners,
learned Standing Counsel appearing for the respondent
Corporation, learned Standing Counsels appearing for the Chennai
Metropolitan Water Supply and Sewerage Board (CMWSSB) and the
learned Special Government Pleader appearing for the Government.

2.Since the issue involved in this batch of cases are
identical and all petitioners are Educational Institutions, they

were heard together and disposed of by this Court by a common order.

3. For convenience, W.P.No.2674 of 2016 is taken as the lead case. As pointed out earlier, the petitioners have a common grievance against the respondents viz., Chennai Metropolitan Water Supply and Sewerage Board [hereinafter referred to as "CMWSSB"] and the Corporation of Chennai. The grievance being arbitrary increase in the demand of water and sewerage tax from the petitioners. The other and more important common feature in all these cases is that all the petitioners are Educational Institutions situated in the City of Chennai. The undisputed fact being that the respondent Corporation has exempted the petitioners building from the levy of property tax in terms of Section 101 of the Chennai City Municipal Corporation Act, 1990 as the building is used for Educational purposes. As on date, CMWSSB does not have a separate mechanism for assessment of the annual value of the building for the purpose of arriving at the rate of water and sewerage tax, though Chennai Metropolitan Water Supply and Sewerage Board's Water Tax and Sewerage Tax (Levy and Collection) Regulations, 1991 provide for a method of assessment of the annual value of the building for the purpose of computing the rate of water and sewerage tax. This procedure is contained in Regulations No.11 to 15 which deals with the 'Annual Value'. Regulations 16 to 18 which deals with 'Revision of Assessment' and 'Escaped Assessments' is dealt with under Regulation 19.

4. So far as the taxes leviable by the CMWSSB are stipulated in Section 34 of the Chennai Metropolitan Water Supply and Sewerage Act, 1978 (the Act). Section 35 of the Act deals with Assessment of Annual Value and sub-section (3) of Section 35 states that till such time as the annual valuation of land and buildings is determined under the CMWSS Act, the annual value of land and buildings for the purposes of the said Act, shall be the annual value as assessed by a Municipal Corporation, Municipality, Panchayat or other like authority. So far as the impugned demands are concerned, it is based on the annual value of the building as assessed by the Chennai Corporation and though there is power vested, both under the Act and the Regulations to independently assess the properties for ascertaining the annual value for the purpose of levying water and sewerage tax, the respondent Board has continued to exercise powers only under Section 35(3). In fact, in two decisions of this Court viz., in the case of The Madras Sanskrit College & S.S.V. Patasala V. Chennai Metropolitan Water Supply and Sewerage Board and another [2009-5-L.W.320], it has been held that the assessment is required to be done in accordance with Section 34 of the CMWSS Act, 1978 and it has been further held Section 35 of the Act is only a temporary provision. Similar view was taken by this Court in the case of M.O.P. Iyengar

Charities v. The Special Tahsildar (Revenue Recovery), C.M.W.S.S. Board and others [2007 (3) CTC 270]. Thus, it has to be seen as to whether the impugned demand raised by the CMWSSB are just and proper. One important and common feature in all the cases is that the petitioners have not been served with the copies of the notice proposing to revise the annual value of the building issued by the Corporation of Chennai. The petitioners would state that only after the impugned demand notices were issued by the CMWSSB, they approached the Corporation of Chennai and secured copies of the notices issued in Form No.6, from which they were shocked to find that the annual value of the building has been proposed to be revised multifold. Therefore, it is the submission of the petitioners that they had no opportunity to question the same more so when all the buildings were exempt from payment of property tax to the Corporation of Chennai.

5.By way of illustration, so far as the writ petitioner in W.P.No.2674 of 2016 is concerned, the annual value as assessed by the Corporation of Chennai at Rs.20,748/- and the water tax which was paid for every connection given to the school was at the rate of Rs.726/- per half year. The Corporation has now revised the annual value of the building to Rs.3,35,803/- and based on that, the respondent has demanded half yearly water tax at Rs.41,640/- which is 57 times more than the original fixation. Therefore, it is submitted that if the Corporation of Chennai is to revise the annual value of the building, then, it should have been done in a proper manner following the assessment procedure and merely because the buildings are exempt from payment of property tax that does not mean that the procedure to be followed for assessment has to be given by a go by. It is further submitted that the procedure for proper assessment of the annual value has to be followed because such value fixed by the Corporation of Chennai is taken by the CMWSSB for the purpose of computation of water and sewerage tax.

6.After elaborately hearing the learned counsels appearing for the petitioners and the learned standing counsels for the respondent Board and the Chennai Corporation , I find the problem had arisen on account of improper manner in which the Corporation of Chennai has proceeded to determine the annual value of the building. In none of the cases, the petitioners had been put on notice before the annual value as proposed in the Form 6 Notices was determined that too proposing revision of the annual value with retrospective effect. Though the petitioners may not be financially affected on account of the revision of annual value by the Corporation of Chennai because no property tax is demanded, they are put to prejudice when the same value is adopted by the CMWSSB for fixing the rate of water and sewerage tax. It may be a different matter, if this respondent Board had independently assessed the annual value of the

building by exercising power under Section 34 read with Section 35 of the Act and the Regulations framed thereunder. However, they have not done so, but have stated that they are adopted the annual value as fixed by the Corporation of Chennai. Therefore, such assessment of the annual value by the Corporation of Chennai should be in a proper manner where the assessee/building owner is entitled to full and effective opportunity to put forth their objections. It is rather surprising that though the Chennai Metropolitan Water and Sewerage Act came into force in 1978 and the Regulations were also framed soon thereafter, till date the respondents have not resorted to independent assessment proceedings as provided under Section 34 and Section 35(1) (2) of the Act and continue to take umbrage under a temporary/transitory provision namely Section 35(3). In paragraph 12 of the counter affidavit, the CMWSSB, by referring to G.O.(Ms).No.123, Municipal Administration and Water Supply (Metro Water) Department, dated 21.12.2012 stated that there is no separate machinery available with them for assessment of the annual value of a building and therefore, they are adopting the annual value as determined by the Corporation of Chennai. This explanation appears to be a reasonable explanation offered by the CMWSSB. As long as Section 35(3) of the Act remains in statute, the CMWSSB cannot be faulted for having reported to the procedure stipulated therein. Nevertheless the annual value of the building has to be properly assessed by the respondent Corporation.

7.The learned counsel appearing for the petitioners pointed out that if the petitioners are aggrieved by the fixation of the annual value of the building, they would be prevented from approaching the Taxation Tribunal, in view of the embargo in Clause 12 of Part V of Schedule IV of the Chennai City Municipal Corporation Act, 1919 which states that no appeal shall be entertained by the Tribunal unless the appellant deposits in the Corporation the existing tax and also fifty per cent of the difference between the existing tax and the tax as assessed by the Commissioner in the revision. The petitioners need not have any apprehension that they would be left remediless as it has been accepted by the learned standing counsel for the Corporation that only when there is tax payable, the pre-deposit of 50% of the enhanced tax would be insisted upon. However, in the case of petitioner institutions which are exempted from payment of tax, such provision will not be made applicable by the Taxation Appellate Tribunal and whoever is aggrieved by the order passed by the Commissioner fixing the annual value of the building could approach the Tribunal challenging such fixation without being called upon to pay or deposit any money. As pointed out earlier, the proposed revision of the annual value of the buildings owned by the petitioners is with retrospective effect and in certain cases with effect from 2011 - 2012 onwards. When there is a proposal of retrospective revision, the

assessee is entitled to proper opportunity by way of a show cause notice, before show cause notice is issued, there should have been an inspection of the building. This inspection will benefit both the petitioners as well as the respondents in the sense the petitioners will be able to point out the correct usage of the building, the area, type of construction etc. As far as the respondents are concerned, they will be able to ascertain as to whether any additional constructions have been put up or any changes have been effected to the existing structure etc. and also to ascertain as to whether any unauthorised constructions have been put up. Therefore, the prerequisite before revision of the annual value is an inspection of the premises. In certain cases, the respondent Corporation has stated that they have conducted inspection of the buildings, however, those owners have challenged the orders before this Court contending that the inspections have been conducted without notice to them as a result once again the matter is dragged into prolonged litigation thereby rendering it virtually impossible for the respondents to recover the taxes. Therefore, prior to inspection being conducted by the officials of the Corporation of Chennai, the owners of the property have to be put on notice and it is in their presence the inspection requires to be conducted.

8. One important contention raised by the petitioners is that the buildings have been assessed solely based on the square feet area shown has been held to be impermissible in the case of B.R. Dalavai V. Government of Tamil Nadu, [(1978) 91 L.W. 110] which was affirmed by the Hon'ble Supreme Court of India. However, in the instant cases, on a perusal of the Form No.6 Notice issued by the Corporation of Chennai, the square feet of the building alone appears to be not the sole basis for the assessment, but the floor in which the building is situated, the built up area, the usage, occupancy, type of construction and then, the basic tax rate to be adopted is taken into consideration. However, this is a matter to be raised by the petitioners at the time when the annual value of the building is fixed by the Corporation of Chennai.

9. The learned standing counsel for the respondent Board submitted that the petitioners should be directed to pay atleast 50% of the enhanced water tax as demanded in the impugned orders. I am unable to accede to such a request on account of the fact that the very assessment of the annual value of the building is incorrect. Therefore, based on such incorrect assessment, water and sewerage tax has been revised and demanded. Thus, when the basis itself is incorrect, the respondent Board cannot insist that the Court should issue a direction to the petitioners to pay atleast a portion of the increased demand of water and sewerage tax.

10. Thus, considering the entire facts and circumstances of the case, this Court is inclined to grant liberty to the petitioners to question the revision of assessment of the annual

value of the petitioners' building by the Corporation of Chennai coupled with certain directions. Till the annual value is properly determined by the Corporation of Chennai, the enhanced rate of water and sewerage tax as demanded in the impugned demands has to be kept in abeyance and the petitioners shall continue to pay the Water and Sewerage Tax at the old rates.

11. In the result, all the Writ Petitions are disposed of with the following directions:

1. The respondent/Corporation of Chennai is directed to inspect all the buildings owned by the petitioners after issuing notice to the respective managements, to note down the physical features of the building, the area and occupation, land area, type of construction, category of ownership, the built up area etc. and prepare an inspection report.
2. Based on the inspection report, the respondent Corporation is directed to issue a provisional assessment notice enclosing copy of the inspection report giving the petitioners 15 days time to submit their objections to the competent authority.
3. On receipt of the objections, the competent authority shall afford an opportunity of personal hearing to the authorised representative of the respective petitioners and pass final assessment orders on merits and in accordance with law.
4. If the petitioners are aggrieved by the fixation of the Annual Value of the Building as may be fixed by the respondent - Corporation of Chennai, they are at liberty to file appeal to the Taxation Appellate Tribunal and they are not required to pay 50% of the enhanced tax as stipulated under Clause 12 of Part V of Schedule IV of the CCMC Act as the petitioners buildings are exempt from payment of property tax.
5. Till the annual value of the building is fixed in terms of the above direction, the petitioners shall continue to pay the water and sewerage tax as per the pre-revised rates without any default and the impugned demands shall be kept in abeyance.
6. The respondent/Corporation is directed to complete the above exercise within a period of three months from the date of receipt of copy of this order.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

Sgl

- 1.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.
- 2.The Senior Account Officer,
New Area 05 Office
No.1, M.C. Road, Anna Poonga,
Chennai - 600 021.
- 3.The Commissioner,
Greater Chennai Corporation
Ripon Buildings, Chennai - 600 003.
- 4.The Area Engineer
Area Office X Chennai Metropolitan Water
Supply and Sewerage Board No.9
Muthukrishnan Street, T.Nagar Chennai-17.
- 5.The Assistant Engineer
Area Office X Chennai Metropolitan Water
Supply and Sewerage Board No.9
Muthukrishnan Road, T.Nagar Chennai-17
- 6.Senior Account Officer
New Area 08 Office No.227 II Avenue Near
12th Main Road Anna Nagar Chennai-600 040
- 7.Senior Account Officer
New Area 09 Office No.1 Dr. Ranga Road
Abiramapuram Chennai-600 018
- 8.Senior Accounts Officer
New Area 06 Office No.3 Vadivelu II Cross
Street perambur Chennai-600 011
- 9.Division Engineer-6
Chennai Metropolitan Water Supply and
Sewerage Board 3 Vadivelu 2nd Cross Street
Perambur Chennai-600 011
- 10.Assistant Engineer/Junior
Engineer Chennai Water Board Area IX No.1
Dr.Ranga Road Abiramipuram Chennai-18

- 11.The Assistant Engineer-Area 5
Chennai Metropolitan Water Supply and
Sewerage Board New Area 05 Office No.1
M.C.Road Anna Poonga Chennai-600 021
- 12.Thasildar/Assistant Collector
(Revenue Recovery) Area V/CWSSB No.1
M.C.Road Chennai-21
- 13.Assistant Engineer/ Junior
Engineer, Chennai Metropolitan Water Supply
and Sewerage Board, Area-9, Service Station
125 No.1, Dr.Ranga Road, Abiramapuram
Chennai-600 018
- 14.Senior Accounts Officer
Chennai Metropolitan Water Supply and
Sewerage Board , Anna Nagar West, Chennai 600 040
- 15.Senior Accounts Officer
Chennai Metropolitan Water Supply and
Sewerage Board , Chindathripet, Chennai - 600 002.
- 16.Special Thasildar
Revenue Recovery Area V/CWSSB Chennai-600 021
- 17.The Assistant Engineer-58
Chennai Metropolitan Water Supply and
Sewerage Board 1 M.C.Road
Anna Poonga Chennai-600 021
- 18.Area Engineer V
Chennai Metropolitan Water Supply and
Sewerage Board , No.1, Pumping Station Road,
Chindathripet, Chennai - 600 002.
- 19.Senior Accounts Officer
Area Office VI,
No.1, Dr.Ranga Road
Abiramipuram Chennai-600 018
- 20.Senior Accounts Officer
Chennai Metropolitan Water Supply and
Sewerage Board 1
No.1, Dr.Ranga Road
Abiramipuram Chennai-600 018

21.Senior Accounts Officer

CMWSSB, No.1, Dr. Ranga Road, Abiramapuram,
Chennai-600 018.

22.The Assistant Engineer

CMWSSB, Area No.9, No.1, Lake Area 7th Main
Road, Nungambakkam, Chennai-34

23.The Asst.Revenue Officer,

Zonal Office, IX,
ACoportion of Chennai,
Revenue Department, 4th Street,
Lake Area, Numgambakkam,
Chennai -34.

24. The Senior Accounts Officer

Chennai Metropolitan Water
Supply & Sewerage Board, New Area - 08 office 227
II Avenue, Near 12th Main Road, Anna Nagar
Chennai-600 040.

25.Senior Account Officer

New Area 08 Office, 12th Main Road,
II, Avenue Anna Nagar, Chennai-600 040

26.Branch Engineer

New Area 08 Office, 12th Main Road,
II, Avenue Anna Nagar Chennai-600 040.

+20cc to M/s.A.Arulsamy, Advocate SR.No.90559

+1cc to Mr.R.Sivaraman, Advocate Sr.No.90493

+4cc to Mr.S.Rajmakesh, Advocate Sr.No.90483

+1cc to M/s.Karthikaa Ashok, Advocate SR.No.90416

+1cc to MR.Krishna Ravindran, Advocate Sr.No.90274 & 90273

सत्यमेव जयते dt.9.4.2018

W.P.Nos.2674 to 2678 of 2016
and etc. batch cases

VGII (co)

sm:02.02.2018

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