

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.3563 & 3564 of 2018
and
WMP Nos.4358 & 4359 of 2018

Mrs.Zulaiha Beevi ..Petitioner
(in WP.Nos.3563 & 3564 of 2018)

Vs.

1. The Commissioner
Corporation of Chennai
Ripon Buildings
Chennai-600 003.
2. The Assistant Revenue Officer
Corporation of Chennai
Zone-VII, 4th Street, Lake Area
Nungambakkam, Chennai-600 034.
3. Chennai Metropolitan Water Supply
and Sewerage Board
Rep. by its Managing Director
No.1, Pumping Station Road,
Chennai-600 002.
4. The Senior Accounts Officer
CMWSS Board
New Area - 09 Office
No.1, Dr.Ranga Road,
Chennai-600 018.

..Respondents
(in WP.Nos. 3563 & 3564 of 2018)

Writ petition No.3563 of 2018 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the entire records relating to and connected with the proceedings of the Senior Accounts Officer, CMWSS Board, New Area - 9 Office, No.1, Dr.Ranga Road, Chennai-600 018 resulting in the issue of the notice of demand in Serial No.458 dated 10.08.2017 and to quash the same and consequently, directing the 3rd respondent herein to restore sewerage connection to the premises bearing No.406/1-2 (623-1&2) Anna Salai, Thousand Lights, Chennai-600 006.

Writ petition No.3564 of 2018 filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the entire records relating to and connected with the proceedings of the Senior Accounts Officer, CMWSS Board, New Area - 9 Office, No.1, Dr.Ranga Road, Chennai-600 018 resulting in the issue of the notice of demand in Serial No.459 dated 10.08.2017 and to quash the same and consequently, directing the 3rd respondent herein to restore sewerage connection to the premises bearing No.406/3-4(623-3&4) Anna Salai, Thousand Lights, Chennai-600 006.

For Petitioner : Mr.S.M.Hameed Mohideen
(in WP.Nos.3563 & 3564 of 2018)
For Respondents : Mrs.Karthikaa Ashok
standing counsel for R1 & R2
Mr.N.Ramesh
standing counsel for R3
(in WP.Nos.3563 & 3564 of 2018)

C O M M O N O R D E R

In both these writ petitions, the petitioner is one and the same. These writ petitions are filed challenging the demand notices dated 10.08.2017, issued by the Chennai Metropolitan Water Supply and Sewerage Board, Chennai, demanding water tax arrears from the year 2003 till 2017.

2. Heard Mr.S.M.Hameed Mohideen, learned counsel for the petitioner, Mrs.Karthikaa Ashok, learned standing counsel for the respondents 1 and 2 and Mr.N.Ramesh, learned standing counsel for the third respondent.

3. The main contention of the petitioner before this Court is that the demand made by the third respondent is illegal for the reason that it was not based on the revised rate of property tax fixed by the Corporation of Chennai.

4. A counter affidavit is filed by the respondents 1 & 2, viz., Corporation of Chennai, wherein, it is stated that in the year 2007, the petitioner's property was inspected and on getting measurement of the property, the assessment for the subject property was revised/reassessed. It is further stated that the final assessment in Form-10 dated 17.05.2011 had been issued.

5. Therefore, it is evident from the stand of the respondents 1 & 2 that the contention of the petitioner that the Corporation of Chennai has not revised the rate of property tax, is factually incorrect. Needless to say that the demand made by the third respondent impugned in these

writ petitions, is based on the property tax assessed by the Corporation of Chennai and therefore, the petitioner is not entitled to canvass the correctness or otherwise of the impugned demand, unless and until she chooses to challenge the revision of assessment of the property tax made by the Corporation of Chennai. It is seen that the petitioner has not chosen to file an appeal as against the revision of assessment of the property tax. When such being the position, I do not think that the petitioner is entitled to seek any indulgence from this Court, by filing present writ petitions, that too, challenging the demand notices issued by the third respondent.

6. Accordingly, both these writ petitions are disposed of, by granting liberty to the petitioner to file an appeal before the concerned Appellate forum as against the revision of assessment of the property tax made by the Corporation of Chennai. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS v)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner
Corporation of Chennai
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Chennai-600 003.
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4. The Senior Accounts Officer
CMWSS Board
New Area - 09 Office
No.1, Dr.Ranga Road,
Chennai-600 018.

+1cc to Mr.N.Ramesh , Advocate SR.No. 66431
+1cc to Mr.N.Ramesh , Advocate SR.No. 66430
+1cc to Mr.S.M.Hameed Mohideen , Advocate SR.No. 66066
+1cc to Mr.S.M.Hameed Mohideen , Advocate SR.No. 66067

W.P.Nos.3563 & 3564 of 2018

ASK(12/10/2018)



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