

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 03.10.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.24420 of 2018

and

W.M.P.Nos.28427 and 28428 of 2018

R.Perumalsamy

..Petitioner

Vs.

1.The Senior Accounts Officer,
New Area 05 Office,
M.C.Road,
Chennai - 600 021.

2.The Depot Engineer,
Division 51, Chennai water Supply Sewerage Board,
M.C.Road,
Old Washermanpet,
Chennai 600 021.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records relating to impugned order viz., 02.01.2017 and 25.05.2017 issued by the first respondent and quash the same and consequently direct the respondents to consider the representation of the petitioner dated 09.06.2017 and 06.12.2017.

For Petitioner : Mr.M.Ganeshan

For Respondents : Mr.M.Jothikumar
Standing Counsel

ORDER

This writ petition is filed against the demand notice issued by the respondent board demanding water tax arrears commencing from the second half year of 1998 till the first half year of 2016.

2.Heard the learned counsel appearing for the petitioner and the learned counsel appearing for the respondents.

3. Though, it is sought to be contended as though the respondent board is demanding the water tax for the same premises by treating it as two different units by showing two different door numbers, it is clarified by the learned counsel for the respondents that the demand is made only in respect of one property and the door number referred in the impugned proceedings is a new door number. Therefore, it is evident that the demand made is in respect of the single property.

4. According to the petitioner, he is not in arrears as claimed in the impugned proceedings from the year 1992. The learned counsel for the petitioner also invited this Court's attention to the demand notice issued on 02.01.2017 to indicate that such demand was made only for the period 2016 per half year and thus contended that if there were arrears of tax payable from the year of 1998, the said demand notice dated 02.01.2017 should have referred to such arrears also. Therefore, it is his contention that when the petitioner is not in arrears, the impugned demand cannot be sustained.

5. On the other hand, the learned counsel for the respondents submitted that if the petitioner is in a position to prove the payment made towards the past arrears, the respondent will consider the same.

6. It is seen that the petitioner has already made a representation on 06.12.2017. It is stated that the said representation is still pending. Therefore, it is for the first respondent to consider the representation of the petitioner and pass a fresh orders on merits and in accordance with law, after considering the claim made by the petitioner and also perusing the materials filed in support of such claim. It is further made clear that this Court at this stage is not expressing any view on the merits of the claim made by the petitioner, as it is for the first respondent to consider and decide. Accordingly, this writ petition is disposed of by directing the first respondent to consider the said representation and pass orders on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-VIII)

//True copy//

Sub Assistant Registrar

vri

To

1.The Senior Accounts Officer,

New Area 05 Office,
M.C.Road,
Chennai - 600 021.

2.The Depot Engineer,
Division 51, Chennai water Supply Sewerage Board,
M.C.Road,
Old Washermanpet,
Chennai 600 021.

+1cc to Mr.M.Ganeshan, Advocate SR.No.68691

W.P.No.24420 of 2018

GMV (17/10/2018)



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