IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 18.09.2018

CORAM
THE HONOURABLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.No. 7316 of 2015
M.P.No. 1 of 2015

Alsa West Worth Owners Association
Regd. No.380/1993
rep.by its President V.R.Gnanasivam. ..Petitioner

Vs

1. Chairman,
   Chennai Metro Water Supply and Sewerage board,
   No 1, Pumping station Road, Chintadripet,
   Chennai – 600 002

2. Accounts officer,
   Chennai Metro Water supply and swerage board,
   Area – V office,
   227,12th main road,
   2nd Avenue, Chennai – 600 040

3. Commissioner,
   Corporation of Chennai, Rippon Buildings,
   Poonamallee high road,
   Chennai 600 001. .. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records in the demand notice issued by the 1st and 2nd respondent dated 07.03.2015 for a sum of Rs.3,04,388/- in respect of Water and Sewerage tax and to quash the same in accordance with law.

For Petitioner : Mr.K.Balakrishnan

For Respondents : Mr.N.Ramesh
For R1 & R2
Mr.B.B.Senthilkumar
For R3



O R D E R

The Demand Notice issued by the respondents 1 and 2 in proceeding dated 07.03.2015. for a sum of Rs.3,04,388/- in respect of water and sewerage tax is under challenge in this writ petition.

2. The petitioner is ''Alsa West Worth Owners Association''. The petitioner is the flat owners' Association and the flat consists of 8 flats in four floors.

3. The grievances of the writ petitioner is that the basement floor is not an independent unit and no assessment had been made by the Corporation of Chennai for the purpose of house tax. There is no assessment of house tax, there is no inspection of property and this apart, the property tax also has not been fixed.

4. However, the flat owners are paying all the Corporation, water and sewerage tax and there is no arrears of tax in respect of the individual owners. The grievance of the writ petitioner is that water and sewerage connections are common in respect of all the flats and however, they have issued with impugned demand notice without conducting any inspection in respect of the property belongs to the writ petitioner Association and without making any proper assessment.

5. The learned counsel appearing for the respondents states that the water and sewerage tax amount has been fixed based on the assessment made by the Chennai Corporation, in respect of the property tax. Accordingly, on verifying the property tax assessment order issued by the Chennai Corporation, the Chennai Metro Water Supply and Sewerage board, assessed the water and sewerage tax amount and accordingly, the demand notice was communicated. The writ petitioners have not preferred any appeal against the demand notice. They have filed the writ petition without even verifying the facts and other circumstances. Thus, writ petition is liable to be rejected.

6. This Court is of an opinion that the respondent Chennai Metro Water Supply and Sewerage board, is following the property tax assessment made by the Chennai Corporation, in respect of the properties situated within the jurisdiction of Chennai city. In the present case on hand, the respondents have followed the property tax assessment order issued by the Chennai Corporation and accordingly, fixed the water and sewerage tax amount, in respect of the premises belongs to the writ petitioner.

7. This being the factum of the case, the writ petitioner Association has no reason to dispute the demand notice issued by the respondents. This apart, in respect of flats within the Chennai City, all individual owners are liable to pay the water and sewerage tax separately, as per the Regulations. They cannot say that the sewerage pipes are provided commonly to the flats. Such a stand taken by the

petitioner Association is contrary to the Regulations issued by the respondent Board. Individual assessments are made by the Chennai Corporation, in respect of property tax and accordingly, the individual assessments made for payment of water and sewerage tax amount are also to be paid by the respective flat owners to the respondent Board.

8. In this view of the matter, the grounds raised in the present writ petition deserves no merit consideration. Accordingly the following orders are passed:

1. The relief as such sought for in this writ petition stands rejected.

2. The writ petitioner is directed to pay the arrears of water and sewerage tax amount of Rs.2,33,308/- with in a period of four (4) weeks from the date of receipt of a copy of this order.

3. In the event of failure on the part of the writ petitioner to pay the water and sewerage tax amount within a stipulated time as mentioned above, the respondents are directed to initiate all further action by following the procedures contemplated under law.

9. With these directions, the writ petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

sk/kmm

To

1. Chairman,
Chennai Metro Water Supply and Sewerage board,
No 1, Pumping station Road, Chintadripet,
Chennai - 600 002

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Chennai Metro Water supply and swerage board,
Area - V office,
227,12th main road,
2nd Avenue, Chennai - 600 040

3. Commissioner,
   Corporation of Chennai, Rippon Buildings,
   Poonamallee high road,
   Chennai 600 001.

+1cc to Mr.N.Ramesh, Advocate, SR.No. 65340
+1cc to Mr.K.Balakrishan, Advocate, SR.No.64918

W.P.No. 7316 of 2015

SKV(CO)

rrs(16/10/2018)