

In the High Court of Judicature at Madras

Dated : 15.11.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mr.Justice N.SATHISH KUMAR

Writ Appeal Nos.2255 and 2257 of 2018 &
CMP.Nos.18010 and 18019 of 2018

I.Ammavasai

...Appellant in WA.
No.2255/2018 /
Petitioner in WP No.
12503/2018

Hotel Amardeep International,
rep.by its Chairman
No.211/1, R K Mutt Road,
Mylopore, Chennai - 600 004

...Appellant in WA.
No.2257/2018
Petitioner in WP No.
12504/2018

Vs

1. The Chennai Metropolitan Water
Supply & Sewerage Board, rep.
By its Managing Director,
Chennai-2.
2. The Tahsildar/Deputy Collector,
Chennai Metropolitan Water Supply
& Sewerage Board, Area 9, No.1,
Dr.Ranga Road, Abiramapuram,
Chennai-18.

...Respondents in
both WAs / Respondents

APPEALS under Clause 15 of the Letters Patent against the
common order dated 16.5.2018 made in W.P.Nos.12503 and 12504 of
2018 respectively

Prayer in WP No.12503/2018:-

Petition filed under article 226 constitution of India praying to issue a WRIT OF CERTIORARI or any other writ, or order, or direction in the form of writ to call for records of the Second Respondents in valuation No.9/124/900050/001 dated 22.03.2018 and to quash the same.

Prayer in WP No.12504/2018:-

Petition filed under article 226 constitution of India praying to issue a WRIT OF CERTIORARI or any other writ, in the nature of the writ or order, or direction in the form of writ to call for records of the Second Respondents in valuation No.9/124/07861/000 dated 22.03.2018 with regard to the petitioner's Hotel and to quash the same.

For Appellants : Mr.M.Saravanakumar

For Respondents : Mr.G.Janakiraman
(in both appeals)

COMMON JUDGMENT

(Judgment was delivered by T.S.SIVAGNANAM, J)

We have heard Mr.M.Saravanakumar, learned counsel for the appellants and Mr.G.Janakiraman, learned Standing Counsel accepting notice for the respondents.

2. These appeals are filed by the appellants challenging the common order dated 16.5.2018 passed by the learned Single Judge in W.P.Nos.12503 and 12504 of 2018.

3. The said writ petitions were filed challenging the proceedings issued by the second respondent dated 22.3.2018, which are demand notices calling upon the appellants to pay arrears of water and sewerage tax along with surcharge.

4. The learned counsel for the appellants submits that in respect of the same property, the assessment has been made in respect of both the hotel as well as the chairman of the hotel in his individual capacity, which is unsustainable.

5. The learned Single Judge, by the impugned common order, dismissed the said writ petitions on the ground that the appellants have an effective alternate remedy of filing an appeal before the Tribunal. In our considered view, there is no error in the common order passed by the learned Single Judge in directing the appellants to avail the appeal remedy under the relevant statute. Furthermore, the learned Single Judge extended the period of limitation for filing the appeals by four weeks.

We are of the opinion that the interest of the appellants is sufficiently safeguarded and the appellants would be entitled to raise all the contentions before the Appellate Tribunal including the contention that there cannot be two assessments, one in the name of the hotel and another in the name of the chairman of the hotel.

6. Leaving open all the issues, we confirm the common order passed by the learned Single Judge. Accordingly, these writ appeals are dismissed. The time for filing the appeals before the Appellate Tribunal is extended by a period of four weeks from the date of receipt of a copy of this judgment. No costs. Consequently, the connected CMPs are also dismissed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Managing Director,
Chennai Metropolitan Water Supply & Sewerage Board,
No.1, Pumping Station Road,
Chintadripet,
Chennai-2.
2. The Tahsildar/Deputy Collector,
Chennai Metropolitan Water Supply & Sewerage Board,
Area 9, No.1, Dr.Ranga Road, Abiramapuram,
Chennai-18.

+ 2ccs to Mr.M.Saravanakumar, Advocate, S.R.Nos.78431, 78433
+ 2ccs to Mr.G.Janakiraman, Advocate, S.R.Nos.78365, 78366.

WA.Nos.2255 and 2257 of 2018 &
CMP.Nos.18010 and 18019 of 2018

SJ(CO)
SSM(06/12/2018)

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