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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.06.2019

CORAM :

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P. No.33702 of 2004
and
WMP.No.40764 of 2004

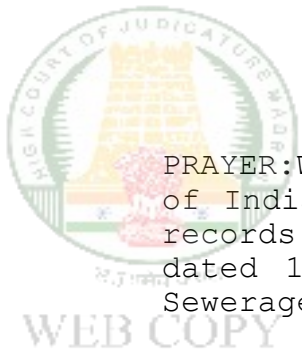
Eveready Industries India Ltd.,
Developed Plot No.1,
Industrial Estate, Guindy,
Chennai 600 032.

...Petitioner

Versus

- 1.The Government of Tamilnadu,
Department for Rural Industries,
Fort St.George,
Chennai, rep. by its Secretary.
- 2.The Government of Tamilnadu,
Department for Rural Development & Local Administration,
Fort St. George,
Chennai. Rep. by its Secretary.
- 3.Tamilnadu Small Industries Development
Corporation Ltd. (SIDCO Ltd.)
Rep. by its Chairman,
No.60, Greams Road, Chennai-6.
- 4.The Project Officer
Tamilnadu Small Industries Dev. Corpn. Ltd.
Thiru Vi Ka Industrial Estate,
Guindy, Chennai.32.
- 5.Chennai Metropolitan Water Supply &
Sewerage Board (C.M.W.S & S Board)
rep. by its Managing Director,
1 Pumping Station Road,
Chintadripet, Chennai-2.
- 6.Senior Accounts Officer-IX
Area-IX,
Chennai Metropolitan Water & Sewerage Board,
Division 9, Depot 140,
15 , V.V.Koil Street,
Saidapet, Chennai-15.

...Respondents



PRAYER:Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for records connected with the Notice MMC No.09/140/0555/000000/9 dated 18.6.2004 issued by the 6th respondent levying Water and Sewerage Tax against the petitioner and quash the same.

For Petitioner : Mr.Krishna Srinivas
for Mr.S.Ramasubramaniam Associates

For Respondents : Mr.J.Ramesh, AGP for RR1 and 2.
Mr.I.Davidsingh for RR5 and 6.

O R D E R

The petitioner is a company incorporated under the Companies Act 1956 and is a leading manufacturer of batteries having factories all over India and has one of its factory units in the SIDCO Industrial Estate, Guindy. The water supply in the area and the sewerage and street light facilities were also provided by SIDCO. In the whole industrial area, the water facility was not provided by Chennai Metropolitan Water Supply & Sewerage Board, the 5th respondent herein and the petitioner along with other allottees had made their own arrangements for obtaining the supply of water. These allottees have not been provided any connection for water supply under the Chennai Metropolitan Water Supply and Sewerage Board and therefore none of them have been considered for use of water and sewerage. This being the position, a notice was received from the Controller of Finance, Chennai Metropolitan Water Supply & Sewerage Board, seeking for recovery of water and sewerage tax for the period of first half of 1980-81 to the first half of 1989-90. Therefore, the allottees and owners of the plots in the industrial area, formed an Association and had filed a writ petition in W.P.No.2597 of 1992 and the same was dismissed by this Court stating that the petitioner and other persons have no locus standi to file a writ petition as the notice was sent specifically to one Sam Enterprises. Therefore, the petitioner alongwith other allottees have sent representations dated 06.05.2000 and 02.06.2000 to the 2nd respondent herein, but no order have been passed. Thereafter, the 5th respondent by notice dated 17.07.2000 called upon the petitioner to pay the tax calculating for the years 2/93-94 to 1/2000-2001, for every half year. Therefore, the petitioner filed another W.P.No.14347 of 2007 before this Court and the same was dismissed by an order dated 11.12.2001 stating that the petitioner is bound to pay the tax. Thereafter, according to the petitioner he had paid the tax regularly till 31.3.2004. While so, the petitioner had received another notice dated 18.06.2004 seeking for payment of alleged dues from 2nd half of 1998-99 to 1st half of 2004-05, covering the



period that was in challenge before this Court. Though, the petitioner has submitted his objections, the 6th respondent has passed an impugned order, challenging which the present writ petition has been filed.

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2. Heard Mr.S.Ramasubramaniam, learned counsel for the petitioner, Mr.J.Ramesh, learned Additional Government Pleader for respondents 1 to 3 and Mr.I.David Singh, learned counsel for respondents 5 and 6.

3. The learned counsel for the petitioner fairly submitted that he did not receive any instructions from his client.

4. However, the learned counsel for the respondents would submit that the entire issue is covered by batch of writ petitions in W.P.Nos.20733, 22811, 22812 and etc batch dated 11.06.2014 citing the order passed in identical batch of cases, in W.P.No.21119 of 2002 etc., batch and has given directions to the learned counsel appearing for the respective parties in the writ petitions relating to Metro Water Tax, Sewerage Tax etc., The relevant portion of the order in W.P.Nos.20733, 22811, 22812 and etc batch is extracted hereunder:

"3. Following the above order, the learned counsel appearing for the respective parties in the writ petitions relating to Metro Water Tax, Sewerage Tax, Water supply and sewerage charges cases are directed to file duplicate set of papers along with all the connected records before the Registry within a period of eight weeks from today, if not already filed as directed, so as to enable the Registry to transmit the duplicate set of papers to the Taxation Appeal Tribunal. The Taxation Appeal Tribunal is directed to number the writ petitions as separate appeals, hear the same and to pass appropriate orders on merits. Petitioners and counsel on record shall cooperate in the proceedings to be conducted by the Tribunal. It is open to the petitioner in each one of the cases to mention before the Taxation Appeal Tribunal to delete the cases which do not fall under the above category and thereafter pursue the same before the Court, if warranted.

4. All the writ petitions are disposed of in the above terms. No costs. Consequently, the connected miscellaneous petitions are closed. The interim orders, if any, already granted by this Court to continue till the disposal of the appeals to be taken by the Taxation Appeal Tribunal as above. If the duplicate set is not filed within the time stipulated above and proof shown to the respondents then appropriate action can be taken for recovery as per law."

5. In the light of the above, this Court inclined to extend



the same benefit to this petitioner. Accordingly, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

Rm

To

- 1.The Secretary,
The Government of Tamilnadu,
Department for Rural Industries,
Fort St.George, Chennai.
- 2.The Secretary,
The Government of Tamilnadu,
Department for Rural Development & Local Administration,
Fort St. George, Chennai.
- 3.The Chairman,
Tamilnadu Small Industries Development
Corporation Ltd. (SIDCO Ltd.)
No.60, Greams Road, Chennai-6.
- 4.The Project Officer
Tamilnadu Small Industries Dev. Corpn. Ltd.
Thiru Vi Ka Industrial Estate,
Guindy, Chennai.32.
- 5.The Managing Director,
Chennai Metropolitan Water Supply &
Sewerage Board (C.M.W.S & S Board)
1 Pumping Station Road,Chintadripet, Chennai-2.
- 6.Senior Accounts Officer-IX, Area-IX,
Chennai Metropolitan Water & Sewerage Board,
Division 9, Depot 140, 15, V.V.Koil Street,
Saidapet, Chennai-15.

+1cc to Mr.I.David Singh, Advocate, S.R.No. 45905

WW.P. No.33702 of 2004
and WMP.No.40764 of 2004

VG I (CO)

GN(20/08/2019)