

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.12.2019

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P. No.9022 of 2018
and W.M.P. No.10875 of 2018

G.Rajarithnam

...Petitioner

Vs

1.The Chairman cum Managing Director,
Chennai Metropolitan Water Supply &
Sewerage Board, Pumping Station Road,
Chintadripet, Chennai - 600 002.

2.The Area Engineer -IX,
Chennai Metropolitan Water Supply &
Sewerage Board, Area Office -IX,
No.1, Dr. Ranga Road,
Chennai - 600 018.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records of impugned demand letter dated 07.11.2017 bearing No.LR. No. CMWSSB/AREA IX/B & C/ 6580/2017 as confirmed under letter dated 18.12.2017 bearing No. LR. NO. CMWSSB/AREA IX/B & C/6580/2017 and quash the same and direct the respondents to consider the representations dated 16.10.2017 of the petitioner in proper perspective.

For Petitioner : Mr.B.Manivannan
For Respondents : Mr.N.Ramesh,
Standing Counsel

ORDER

The petitioner has challenged a demand letter dated 07.11.2017, also seeking a direction to the respondents to consider his representation dated 16.10.2017 for the purpose of arriving at a proper quantification of the Water and Sewerage tax payable by him in regard to the property at New No.98, Old No.260/252, T.V.K. Road, Royapettah High Road, Royapettah, Chennai - 600 014 ('property in question').

2. Heard Mr.B.Manivannan, learned counsel for the petitioner and Mr.N.Ramesh, learned Standing Counsel for the respondents.

3. The impugned demands relate to the first half of 2001-02 to the second half of 2017-18. The petitioner has been agitating the levy of property tax and water tax consistently before this Court in a series of writ petitions and by way of appeal before the statutory authority. The most recent order has been passed by the Taxation Appeals Tribunal on 26.06.2018 fixing the half yearly tax upon the premises in question at a sum of Rs.1,45,800/- with effect from the first half of 2004-05. Though an appeal is stated to have been filed as against the aforesaid order before the Principal Judge, as of now, the value fixed by the Tribunal prevails.

4. Both learned counsel concur on the position that the Water and Sewerage Tax would be based on the fixation of value of the property for the purposes of Corporation Tax.

5. The impugned order, passed prior to the order of the Tribunal, would thus have to be set aside and I do so. The second respondent is directed to pass an order of assessment after hearing the petitioner who will appear before him on Thursday, the 2nd of January, 2020 at 10.30. a.m. along with a copy of the order passed by the Taxation Appeals Tribunal dated 26.06.2018 as well as any other material that may be necessary or called for by the respondent. The order of assessment shall be passed within a period of four (4) weeks from date of conclusion of personal hearing.

6. This Writ Petition is disposed in the aforesaid terms. No costs. Consequently, connected Miscellaneous Petition is closed.

17.12.2019

Index : Yes/No
Speaking Order/Non speaking Order
rkp

Note: Issue order copy on or before 20.12.2019

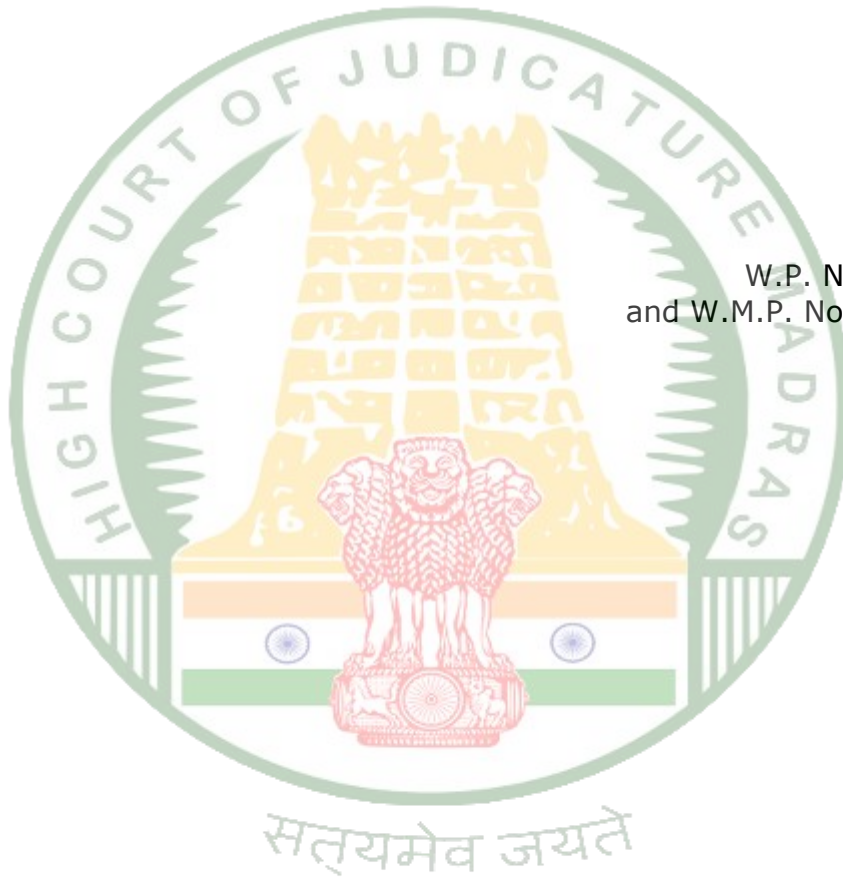
To

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Dr.ANITA SUMANTH,J.

rkp



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