

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 18.11.2020
CORAM
THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU
W.P. No. 10500 of 2015
and
M.P. No. 2 of 2015

Stella Matriculation School
Rep. by its Correspondent
Rev. Sr. Lourdes Mary
2B, Kamarajar Salai
86th Street, Ashok Nagar,
Chennai - 600 083.

... Petitioner

-vs-

1. Chennai Metropolitan Water Supply and Sewerage Board
Represented by its Managing Director
No. 1, Pumping Station Road
Chindathripet
Chennai - 600 002.
2. Managing Director
Chennai Metropolitan Water Supply and Sewerage Board
No. 1, Pumping Station Road
Chindathripet
Chennai - 600 002.
3. Area Engineer
Area Office - X
Chennai Metropolitan Water Supply and Sewerage Board
No. 9, Muthukrishnan Street
T. Nagar, Chennai - 600 017.
4. The Commissioner
The Corporation of Chennai
Ripon Building
Chennai - 600 003.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned assessment order dated 27.02.2015 in Lr. No. CMWSSB/ AreaX/B&C/Spl/2015, on the file of the Third Respondent, in respect of connection in CMC No. 10/132/10645/000, and quash the same, in respect of the Petitioner School.

For Petitioner : Ms. Arulmary

For Respondents: Mr. P.K. Panneer Selvam
Standing Counsel

O R D E R
(through video conference)

Heard Ms. Arulmary, Learned Counsel for the Petitioner and Mr. P.K. Panneer Selvam, Learned Standing Counsel for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition challenges the assessment order for sewerage tax and water tax in Lr. No. CMWSSB/Area X/B&C/Spl/2015 passed by the Respondent in respect of the school of the Petitioner.

3. Learned Counsel for the Petitioner submits that in respect of similarly placed schools, this Court in Bentinck Higher Secondary School for Girls -vs- Chennai Metropolitan Water Supply and Sewerage Board (Order dated 18.12.2017 in W.P. No. 2674 of 2016 etc., batch) has considered in detail the manner in which assessment of water tax has to be made for education institutions, and contends that the Petitioner is also entitled to be extended the same benefits.

4. Having regard to the aforesaid submissions made, the following order is passed:-

- (i) The Fourth Respondent/Corporation of Chennai is directed to inspect all the buildings owned by the Petitioner after issuing notice to the management, to note down the physical features of the building, the area and occupation, land area, type of construction, category of ownership, the built up area etc., and prepare an inspection report.
- (ii) Based on the inspection report, the Fourth Respondent/Corporation of Chennai is directed to issue a provisional assessment notice enclosing copy of the inspection report giving the Petitioner 15 days time to submit its objections to the competent authority.
- (iii) On receipt of the objections, the competent authority shall afford an opportunity of personal hearing to the authorised representative of the Petitioner and pass final assessment orders on merits and in accordance with law.
- (iv) If the Petitioner is aggrieved by the fixation of the Annual Value of the Building as may be fixed by the Fourth Respondent/Corporation of Chennai, they are at liberty to

file appeal to the Taxation Appellate Tribunal and they are not required to pay 50% of the enhanced tax as stipulated under Clause 12 of Part V of Schedule IV of the CCMC Act as the Petitioner buildings are exempt from payment of property tax.

- (v) The Petitioner shall continue to pay the water and sewerage tax as per the pre-revised rates till the annual value of the building is fixed in terms of that direction, without any default, and the impugned demands shall be kept in abeyance.
- (vi) The Fourth Respondent/Corporation of Chennai shall complete the aforesaid exercise within a period of three months from the date of receipt of copy of this order.

5. In the result, the Writ Petition is disposed on the aforesaid terms. Consequently, the connected Miscellaneous Petition is closed. No costs.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

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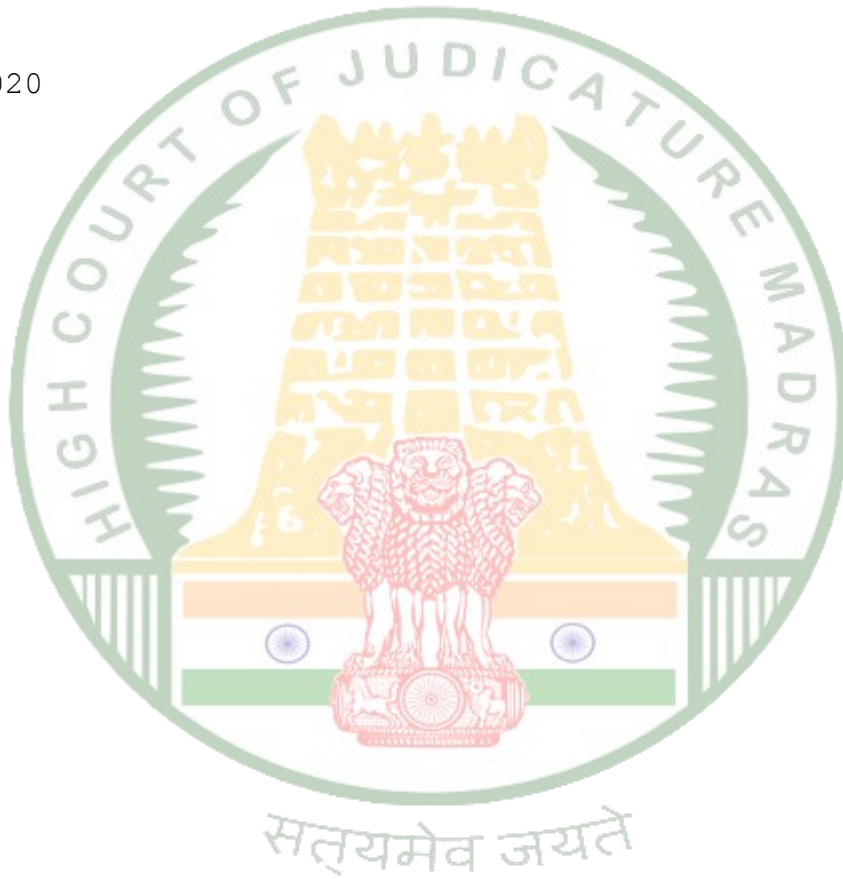
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+1 cc to M/s.Father Xavier Associates sr37071

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