IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.02.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 4744 to 4753 of 2009
and
M.P. Nos. 1 to 1 of 2009

wp.4744/2009:

The Theosophical Society,
Represented by its General Manager,
S.Harihara Raghavan,
Adyar, Chennai - 600 020. ... Petitioner

Vs

1. Chennai Metropolitan Water Supply and Sewerage Board,
Represented by its Chairman and Managing Director,
No.1, Pumping Station Road,
Chinthadripet, Chennai - 600 002.

2. The Senior Accounts Officer,
Area X-Office,
Chennai Metropolitan Water Supply and Sewerage Board,
42, I Main Road, Indira Nagar,
Chennai - 600 020.

3. The Tahsildar,
Mylapore-Triplicane Taluk,
Greenways Road, R.A.Puram,
Chennai - 600 028. ... Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus,

Prayer in W.P. No. 4744 of 2009: calling for the records of the Second Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0221/000000 received by the Petitioner on 21.02.2009, quash the same and direct the First and Second Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus the Theosophical Society, Adyar, Chennai - 600 020, in accordance with law.

WP.4745/2009

1 THE THEOSOPHICAL SOCIETY
REPRESENTED BY ITS GENERAL MANAGER
MR.S.HARIHARA RAGHAVAN
ADYAR CHENNAI-20. PETITIONER

Vs

1 CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI- 2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE
CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK
GREENWAYS ROAD
R.A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4745 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0260/000000 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20 in accordance with law.

WP.4746/2009:

1 THE THEOSOPHICAL SOCIETY PETITIONER
REPRESENTED BY ITS GENERAL MANAGER MR.S.
HARIHARA RAGHAVAN ADYAR CHENNAI-20.

Vs

1 CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI- 2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK
GREENWAYS ROAD
R.A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4746 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0251/000000 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20 in accordance with law.

WP.4747/2009:

1 THE THEOSOPHICAL SOCIETY [PETITIONER]
REPRESENTED BY ITS GENERAL MANAGER
MR.S.HARIHARA RAGHAVAN
ADYAR CHENNAI-20.

Vs

1 CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI- 2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK
GREENWAYS ROAD
R.A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4747 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0266/000000 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20 in accordance with law.

WP.4748/2009:

1 THE THEOSOPHICAL SOCIETY [PETITIONER]
REPRESENTED BY ITS GENERAL MANAGER MR.S.
HARIHARA RAGHAVAN ADYAR CHENNAI-20.

Vs

1 CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI- 2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE
CHENNAI METROPOLITAN WATER SUPPLY AND
SEWERAGE BOARD
42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK
GREENWAYS ROAD
R.A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4748 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0220/000000 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20in accordance with law.

WP.4749/2009:

1 THE THEOSOPHICAL SOCIETY [PETITIONER]
REPRESENTED BY ITS GENERAL MANAGER MR.S.
HARIHARA RAGHAVAN ADYAR CHENNAI-20.

Vs

1 CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI- 2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD 42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK GREENWAYS ROAD R.
A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4749 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0239/000000 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20 in accordance with law.

WP.4750/2009:

1 THE THEOSOPHICAL SOCIETY [PETITIONER]
REPRESENTED BY ITS GENERAL MANAGER MR.S.
HARIHARA RAGHAVAN ADYAR CHENNAI-20.

Vs

1 CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI-2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE
CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK
GREENWAYS ROAD
R.A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4750 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0261/000000 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and

Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20 in accordance with law.

WP.4751/2009:

1 THE THEOSOPHICAL SOCIETY [PETITIONER]
REPRESENTED BY ITS GENERAL MANAGER MR.S. HARIHARA RAGHAVAN ADYAR CHENNAI-20.

Vs

1 CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI- 2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD
42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK GREENWAYS ROAD
R.A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4751 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0222/000000 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20 in accordance with law.

WP.4752/2009:

1 THE THEOSOPHICAL SOCIETY [PETITIONER]
REPRESENTED BY ITS GENERAL MANAGER MR.S. HARIHARA RAGHAVAN ADYAR CHENNAI-20.

Vs

1 CHENNAI METROPOLITAN WATER [RESPONDENT]
SUPPLY AND SEWERAGE BOARD
REPRESENTED BY ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI- 2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD 42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK GREENWAYS ROAD
R.A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4752 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0234/000001 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20 in accordance with law.

WP.4753/2009:

1 THE THEOSOPHICAL SOCIETY [PETITIONER]
REPRESENTED BY ITS GENERAL MANAGER MR.S.
HARIHARA RAGHAVAN ADYAR CHENNAI-20.

Vs

1 CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD REPRESENTED BY
ITS CHAIRMAN AND MANAGING DIRECTOR
NO.1 PUMPING STATION ROAD
CHINTHADRIPET CHENNAI- 2.

2 THE SENIOR ACCOUNTS OFFICER
AREA X - OFFICE CHENNAI METROPOLITAN WATER
SUPPLY AND SEWERAGE BOARD 42 I MAIN ROAD
INDIRA NAGAR CHENNAI-20.

3 THE TAHSILDAR
MYLAPORE-TRIPLICANE TALUK
GREENWAYS ROAD
R.A.PURAM CHENNAI-28. RESPONDENTS

Prayer in W.P. No. 4753 of 2009: calling for the records of the 2nd Respondent culminating in the impugned proceedings dated 16.02.2009 bearing Area/Depot/CMC/No.10/152/0287/000002 received by the Petitioner on 21.02.2009 quash the same and direct the 1st and 2nd Respondents to forthwith consider exempting the Petitioner Society from payment of Water and Sewerage Tax in respect of their building situated in their campus at The Theosophical Society Adyar Chennai-20 in accordance with law.

For Petitioner	:	Mr. Arun Anbumani
For R1 & R2 (in all W.Ps)	:	Mr. Manimaran for Mr. M.Jothi Kumar
For R3 (in all W.Ps)	:	Mr. P.Anbarasan Government Advocate

COMMON ORDER

By this Common Order all the 11 Writ Petitions are being disposed of.

2. In all these Writ Petitions, the Petitioner has challenged the intimations slips demanding water and sewerage taxes from the Petitioner for the 2nd half of 1998 to second half of 2008. These demand notices/intimation slips have been issued to the Petitioner after prolonged exchange of correspondence between the Petitioner and the Second Respondent.

3. The Petitioner had sent a request for exempting it from payment of water and sewerage taxes in terms of Section 34(3) of the Chennai Metropolitan Water Supply and Sewerage Act, 1978 read with Chennai Metropolitan Water Supply and Sewerage Regulation Board, 1998. The Second Respondent had conveyed the decision of the Respondent Board that it was not a policy of the Board to grant exemption and therefore the Petitioner cannot be granted exemptions under the aforesaid provision.

4. In this connection, by a communication dated 14.06.2004, it was informed that, the Board was not extending any exemption to any of the properties including Educational/Charitable institutions from payment of property tax even though Chennai Corporation was giving such exemption.

5. The Petitioner once again sent one more representation to the Area Engineer, who by a communication dated 17.09.2007, again informed the Petitioner that the Board has taken a decision not to exempt any property including Educational/Charitable institutions from payment of Water and Sewerage tax though the Corporation of Chennai has given exemption from payment of property tax.

6. The Petitioner once again sent a representation dated 10.10.2007 and 05.04.2008 pursuant to which the Area Engineer of the Respondent Board once again communicated that exemptions cannot granted in terms of Board Resolution No.87/1995, dated 27.03.1995. The said Board Resolution is reproduced as under:-

> "The Government while exempting Educational Institutions in the city from payment of property tax

have not exempted water and sewerage tax collected by metro water. In case, any exemption is contemplated the water and sewerage tax component will have to be reimbursed to metro water.

As Such the Board resolved not to exempt Educational Institutions from payment of water and sewerage tax as per their earlier resolution dated 12.03.1992 that in the case of new Educational Institutions coming up in future, Corporation of Madras may be requested to convey the Annual Rental Value to metro water so that water and sewerage tax can be paid."

7. The Petitioner thereafter once again sent a representation on 12.07.2008 alluding to amendment to Section 34(3) of the Act in the year 1998 to state that the Respondent Board has ample powers to grant exemption from payment of Water and Sewerage tax on the ground that the Petitioner's area was not deriving any of the benefits from the Water Sewerage System.

8. By another communication dated 11.08.2008, the petitioner was informed that Water and Sewerage Tax levied is for the common maintenance and tax was payable irrespective of the fact whether the premises is provided with Water/Sewer connection or not. The Petitioner was asked to apply to the General Manager/Public Information Officer, CMWSS Board, Chennai - 600 002 for copy of Board Resolution.

9. The Petitioner has thereafter obtained copy of the Board Resolution No. 17/1992 dated 12.03.1992. The copy of the said resolution is also reproduced below:-

"The Board resolved not to exempt from payment of water and sewerage tax any individual building or group of buildings eventhough exemption from payment of property tax has been granted by MMC for such buildings. It was generally agreed not to grant exemption to any "Building, charitable/place of of worship" etc., as the exemption will lead to opening of the floodgates with similar requests."

10. Challenging the Impugned Demand Notice/Intimation Slips on the Water Sewerage Charges, the Petitioner has filed the Present Writ Petition.

11. The learned counsel for the Petitioner submits that Section 34(3) of the CMWSS Act was amended in the year 1998 pursuant to which the Respondent Board has ample powers to grant exemption to any local area from whole or a portion of the Water and Sewerage Tax on the ground that the area has not deriving any or full benefit from the water supply or sewerage system and the Board may remit the portion of such taxes not exceeding one half on the ground that the premises concerned has remained vacant.

12. The learned counsel for the Petitioner submits that all along the Board had powers to grant exemption and therefore the denial of exemption under Section 34(3) of the CMWSS Act to the Petitioner merely based on two different Board Resolutions of the year 1992 and 1995, cannot be the basis especially when no facility has been given to the Petitioner.

13. On the other hand, the learned counsel for the Respondents submits that Section 34(3) of the CMWSS Act was amended in the year 1998. However, it was not gazetted and therefore it has not came into force. It is further submitted that as per the provision as it stands today, the Board has powers to exempt any local area from whole or portion of the Water Tax and Sewerage Tax with the approval of the Government. Since the Board has decided not to grant exemptions, the Board is entitled to demand tax from the Petitioner.

14. The learned counsel for the Petitioner has drawn my attention to the following decisions of this Court:-

(i) The Corporation of Madras Vs R. Sundaram and Another, 1971(2) MLJ 365 : 1970(2) MLJ 348, wherein in in Paragraph Nos. 4 & 5 reads as under :-

> "4. A general survey of these provisions leaves us with the impression that they appear to make no distinction between a tax and a fee. But no argument has been addressed to us as to what precisely is the nature and effect of the water and drainage tax spoken to by proviso (a) to Section 102. But it is clear from Section 98 that the tax levied is property tax and its character remains to be that, whatever be its components. The effect of Section 99 (1) to our minds, is that levy of property tax by the Council is permissible if it comprises of a charge for anyone or more of the three purposes mentioned therein. In quantifying property tax subject to the rate thereof being in accordance with Sub-section (2) of Section 99, the Council, we are inclined to think, may be expected to keep in view the water drainage and lighting system provided and the expenses which would have to be met on account of providing those amenities. But there is no indication in Chapter V of Part III of the Act that property tax, if it includes water, drainage and lighting tax, even where anyone or more of these amenities have not been provided for, is for that reason, and to that extent unauthorised or illegal or invalid. If that were not so there would be no need to provide for an exemption. The exemption in proviso (a) to Section 102 presupposes a levy which is valid, but from which exemption may be granted in particular circumstances. In our opinion, proviso (a) to Section 102 should be read

and understood in the context of the rest of the provisions in Chapter V of Part III. We are inclined to think, therefore, that merely because property tax is levied inclusive of water and drainage tax, though no facilities have been provided for, it cannot be regarded as illegal and no owner of property can, on that assumption, withhold any part of the tax, as if it were attributable to water and drainage not provided for in the area in which the property is situate. The tax so levied can legitimately be collected and the Council is entitled to do it.

5. But that does not conclude the matter in favour of the appellant. The Council which is vested with a power under proviso (a) to Section 102 has got a duty to exercise it more especially when the statute conceives it, for the benefit of an area or section of the city. The law requires that the Council in exercise of that power should consider whether, because a particular area is not provided with water and drainage system it should be exempt from water and drainage tax so to speak. If the Council resolves in favour of exemption of the area, it has, before it gives effect to the exemption, to seek and secure the sanction of the State Government."

(ii) The General Fabricators (P) Ltd. Madras Vs The Madras Metropolitan Water Supply and Sewerage Board, Madras, 1991 I L.W 666.

15. I have considered the arguments of the Petitioner and the Respondents.

16. Section 34 (1) is the charging section under which the Board shall levy water and sewerage taxes on any premises situated within its area. The provisions of the Chennai Metropolitan Water Supply and Sewerage Act, 1978 was amended in the year 1998. As per the amended section 34 the Board may exempt any local area from the whole or portion of the water tax and Sewerage tax on the ground that such area is not deriving any or the full benefit from the Water Supply or Sewerage System. The Board may also remit a portion of such taxes not exceeding one half on the ground that the premises concerned has remained vacant. The expression premises means any land or building.

17. According to the learned counsel for the respondent, the said amendment to section 34 vide Tamil Nadu Act 30 of 1998 has not been gazetted and therefore has not come into force. According to the respondent only the unamended provision is applicable.

18. Since the respondents have taken a categorical stand that the amendment brought to the statute in 1998 has not been

gazetted and has not come into force and in absence of any gazette notification, I am of the view the exemption if any that can be claimed by the petitioner and granted by the respondent can be only in terms of Section 34 (3) of the Act as it stands without the amendment.

19. The expression premises includes land or building. As per sub-section to Section 34(3) "The Board may, with the sanction of Government, exempt any local area from the whole or portion of the water tax and Sewerage tax on the ground that such areas not deriving any or the full benefit from the water supply or Sewerage system. Board may also remit a portion of such taxes not exceeding one half of the tax on the ground that the premises concerned has remained vacant".

20. Thus, the Board may itself remit a portion of tax not exceeding one half of the tax on the ground that the premises has remained vacant implying existence of connection and infrastructure. The Board may also exempt any local area from payment of both the taxes. However, such exemption can be granted with the sanction of the Government on the ground that such area is not deriving any or the full benefit from the water supply or sewerage system.

21. Two instances of Board resolution in 1992 and 1995 which has been extracted above which has been cited deal with the situation specific to Educational Institutions. Fearing opening of similar request by others the Board has turned down the request as a general rule. However, it was not in the context of local area like that of the petitioner where there is no infrastructure criss-crossing the premises of the petitioner. Further, when power has been vested, such power has to be exercised and cannot be rejected arbitrarily on the ground that, by entertaining such request, the Board would be opening a flood gate in future. I find there is a good case for considering the request of the Petitioner favourably, as it is not engaged in any commercial activity, whether directly or indirectly.

22. In the present case of the petitioner there is a request for exemption from whole of water and sewerage taxes payable under the Act. The respondent Board has no power grant complete exemption by itself. The Respondent Board can grant such exemption only with the sanction of the Government. Therefore, it is open to the petitioner to apply to the Government for waiver of such taxes. If such sanction is granted by the Government, the petitioner will be entitled for such exemption.

23. Under these circumstances, the petitioner is directed to file a fresh application through the Respondent Board with the Government of Tamil Nadu for exemption from payment of Water and Sewerage Taxes under section 34 (3) of the Chennai Metropolitan Water Supply And Sewerage Act, 1978. Such an application may be filed within a period of 30 days from date of communication of this order.

24. The Respondent Board represented by its Chairman Cum Managing Director shall forward the request of the petitioner to the Government of Tamil Nadu. In case, the Government of Tamil Nadu comes to a conclusion that the petitioner is indeed entitled to exemption, the Respondent Board shall waive both the taxes. Both the Petitioner and Respondent Board may pursue with the Government.

25. Pending such decision all recovery proceedings shall be kept in abeyance. These writ petitions stand disposed with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

arb

To

1. The Chairman and Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chinthadripet, Chennai - 600 002.

2. The Senior Accounts Officer,
Area X-Office,
Chennai Metropolitan Water Supply and
Sewerage Board,
42, I Main Road, Indira Nagar,
Chennai - 600 020.

3. The Tahsildar,
Mylapore-Triplicane Taluk,
Greenways Road, R.A.Puram,
Chennai - 600 028.

+1cc to Mr.Arun Anbumani, Advocate, S.R.No. 17272
+1cc to the Government Pleader, S.R.No. 17181

W.P. Nos. 4744 to 4753 of 2009
and
M.P. Nos. 1 to 1 of 2009

SS(CO)
GN(07/08/2020)