

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2020

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

W.P.No.3311 of 2018

and

WMP.No.4053 of 2018

D.Rajappa

.. Petitioner

Vs.

- 1.Chennai Metropolitan Water
Supply and Sewerage Board,
Rep. by its Managing Director,
No.1, Pumping Station Road,
Chintadripet, Chennai 600 002.
- 2.Deputy Collector,
Chennai Metropolitan Water
Supply and Sewerage Board, Zone-7,
No.1, T.S.Krishna Nagar, Aambattur,
Chennai 600 037.
- 3.Special Tahsildar,
Chennai Metropolitan Water
Supply and Sewerage Board, Zone-7,
No.1, T.S.Krishna Nagar, Aambattur,
Chennai 600 037.
- 4.Assistant Engineer, Depot - 83,
Chennai Metropolitan Water
Supply and Sewerage Board, Zone-7,
No.1, T.S.Krishna Nagar, Aambattur,
Chennai 600 037.
- 5.Deputy Area Engineer,
Chennai Metropolitan Water Supply
and Sewerage Board, Zone-7,
No.1, T.S.Krishna Nagar, Aambattur,
Chennai 600 037.
- 6.The Commissioner,
Corporation of Chennai,
Ripon Buildings,
No.1131, EVR Periyar Salai,
Park Town, Chennai - 600 003.

.. Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of certiorari, to call for records pertaining to the Impugned Order namely the Dstraint Order dated 2.2.2018 issued by Respondents 3 to 5 to the Petitioner for Assessment No.07-083-

00006-000 stipulating that the Property will be brought to Public Sale and quash the same.

For Petitioner : Mr.B.Deepak Narayanan

For Respondents : Mr.N.Ramesh, Standing Counsel
(for R1 to R5)

Mrs.Karthika Ashok, Standing Counsel
(for R6)

ORDER

The petitioner file a Memo dated 05.02.2020 to the effect that civil suit bearing O.S.No.455 of 2015 has been withdrawn. Appeal is stated to have been filed challenging the assessments in regard to the property that is pending before the Taxation Appellate Tribunal. The Memo is extracted below for clarity:

'It is respectfully submitted that in pursuant to the Orders of this Hon'ble Court dated 10.12.2019, the civil suit bearing O.S.No.455 of 2015 has been withdrawn and an appeal against the property tax enhancement has been filed before the Taxation Appellate Tribunal.

It is submitted that the said appeal has been numbered as T.A.No.2 of 2020 and the matter has been posted to 10.3.2020 for the first hearing.'

2.In the light of the fact that the enhancement of property tax is itself the subject matter of appeal before the Taxation Appellate Tribunal, the present impugned demand raised by Chennai Metropolitan Metro Water Supply and Sewerage Board would have kept in abeyance, till such time the quantification of the property tax is finalised. This is for the reason that the demands of Metro Water and Sewerage tax are themselves based on the valuation of the property and consequent demand of property tax.

3.This writ petition is closed in light of the above narration. The impugned demands of Metro Water and Sewerage tax shall be kept in abeyance, till such time the property tax appeal is disposed finally by the Tribunal. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CCC)

//True Copy//

Sub Assistant Registrar

To

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+1cc to Mr.B.Deepak Narayanan, Advocate, S.R.No. 9248

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VG II(CO)
GN(10/03/2020)