

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 9486 of 2015

and

M.P. No. 1 of 2015

M/s. Buhari Sons Pvt. Ltd.
14, Whannels Road
Egmore, Chennai - 600 008.
Represented by its Director M.B.Haja

...Petitioner

-vs-

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

2. The Area Engineer V
Chennai Metropolitan Water
Supply and Sewerage Board
No.1, M.C. Road
Chennai - 600 021.

3. The Senior Accounts Officer
Chennai Metropolitan Water
Supply and Sewerage Board
No.1, M.C. Road, Chennai - 600 021.

4. The Special Tahsildar
Chennai Metropolitan Water Supply
and Sewerage Board
No. 1, M.C. Road
Chennai - 600 021.

...Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the Respondents from proceeding further with the distrained proceeds as set out in Demand Notice No.Nil dated 17.03.2015 issued by the Fourth Respondent and disconnecting the

water and sewerage connection in respect of the property situated at No. 14, Whannels Road, Egmore, Chennai - 600 008 and from demanding difference of water and sewerage tax till the outcome of the assessment of property tax in respect of the petitioner's premises.

For Petitioner : Mr. M.Abdul Nazeer
For Respondents: Mr. P.K.Panneer Selvam
(For R1 to R3)
Mrs. A.B.Reehana Begam (For R4)
Government Advocate

O R D E R
(through video conference)

Heard Mr. M.Abdul Nazeer, Learned Counsel for the Petitioner, Mr. P.K.Panneer Selvam, Learned Counsel appearing for the First to Third Respondents and Mrs. A.B.Reehana Begam, Learned Government Advocate appearing for the Fourth Respondent and perused the materials placed on record, apart from the pleadings of the parties.

2. The Writ Petition has been filed to restrain the Respondents from proceeding further with the distraint proceedings in furtherance to the Demand Notice No. Nil dated 17.03.2015 issued by the Fourth Respondent by disconnecting sewerage and water connection in respect of the property situated at 14, Whannels Road, Egmore, Chennai - 600 008 and from demanding difference of sewerage and water tax till the outcome of the assessment of property tax in respect of that property.

3. Learned Counsel for the Petitioner submits that after the filing of the Writ Petition, this Court by an order dated 12.08.2016 in W.P. No. 22888 of 2010 had fixed that the property tax shall be payable by the Petitioner at the rate of Rs. 78,296/- per half year upto 2006-2007 from 1/2007-2008 onwards at the rate of Rs. 2,03,812/- per half year. In view of the aforesaid conclusion arrived by this Court, the same annual value of property shall be adopted for determining the amount of sewerage and water tax also for the relevant periods in respect of the said property.

4. Having regard to the aforesaid submissions made, the Petitioner shall be entitled to make a representation to the

Respondents in terms of the aforesaid order dated 12.08.2016 in W.P. No. 22888 of 2010 passed by this Court along with a working-sheet showing the amount of sewerage tax and water tax and make payment of that amount on or before 31.12.2020. On receipt of such representation with such payment, the Respondents shall afford an opportunity of personal hearing to the Petitioner and consider the said representation with reference to the supporting materials in proof of the claim made and pass reasoned orders on merits and in accordance with law. No coercive action for recovery shall be taken till the aforesaid exercise is completed. In the event of the Petitioner not fulfilling any of the aforesaid requirements, the Respondents shall not be precluded from proceeding further for recovering the sewerage tax and water tax due for the property in the manner recognized by law.

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

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Maya/kv

To

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