

IN THE HIGH COURT OF JUDICATURE OF MADRAS

RESERVED ON : 01.10.2020

PRONOUNCED ON : 16.10.2020

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.39511 of 2016

and

WMP.No.33795 of 2016

Pradeep Kumar Chordia

...Petitioner

Vs.

1. Chennai Metropolitan Water Supply
& Sewerage Board,
rep. by its Managing Director,
No.1, Pumping Station Road,
Chennai-600 002.

2. The Senior Accounts Officer,
CMWSSB Area II Office,
M.C. Road, Anna Poonga,
Old Washermenpet, Chennai-21.

3. The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai-600 003.

4. The Revenue Officer (G),
Corporation of Chennai,
Ripon Buildings,
Chennai-600 003.

5. The Chairman,
(Judicial Officer/District Judge),
Taxation Appeal Tribunal,
(Greater Corporation of Chennai),
Chennai Metropolitan Water Supply
& Sewerage Board,
Ripon Building, Chennai-600 003.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the
Constitution of India, praying to issue a Writ of Certiorarified
Mandamus, calling for the records of the fifth respondent

Tribunal in passing the impugned order Dated 01.08.2016 in MWSTA No.17 of 2014 and to quash the same and direct the fifth respondent to pass orders on merits of the above appeal.

For Petitioner : Mr.N.Nagu Sah

For Respondent : Mr.G.Janakiraman
Nos.1 & 2

For Respondent : Mr.Shivaprakash
Nos.3 & 4 for Ms.P.T.Ramadevi

O R D E R

With the consent of both parties, the present Writ Petition is taken up and heard through Video Conferencing on 01.10.2020.

2. The petitioner challenges the order of the Taxation Appeal Tribunal ordering payment of Water and Sewerage Tax with effect from the second half of the Assessment Year 2001-2002, pursuant to the intimation slips issued by the respondents 1 and 2 dated 04.01.2010.

3. Earlier when the petitioner had filed a Writ Petition in W.P.No.7867 of 2017, the issue came to be mutually settled by the National Lok Adalat award dated 08.07.2017, whereby the property tax in three spells, namely, 1) I/93-94 to I/98-99 Rs.3,967/-; 2) II/98-99 to I/11-12 Rs.7,438/-; and 3) II/11-12 to II/19-20 Rs.19,010/- came to be revised. In accordance with the revision made pursuant to the National Lok Adalat award, the water and sewerage tax levied under Section 34 of the CMWSS Act, 1978 was also revised by adopting the annual value of the Property Tax revised by the Corporation in accordance with the award.

4. All the aforesaid facts have been stated in the status report filed by the respondents 1 & 2, which is filed before this Court. It is also stated in the said report that after the revision of water and sewerage taxes arrived at, an excess amount of Rs.1,70,085/- was in the books of the CMWSSB and it is stated that the respondents 1 and 2 will adjust the outstanding excess amount for the future levy of the petitioner's tax water and sewerage assessments.

5. Pursuant to the revision of the property tax on the basis of the Lok Adalat award, the consequent revision of the half yearly water and sewerage tax, is a meagre amount per half year and that the outstanding excess available in the Board account is comparatively larger amount and therefore the adjustment of this excess amount on the future demands would take a

considerable number of years for realisation. As such, it would not be appropriate to permit the Board to retain the excess amount, but rather would be justifiable to direct refund of the excess amount to the petitioner.

6. In the light of the above observations, the status report of the respondents 1 and 2 evidencing revision of the water and sewerage tax is hereby recorded and the excess amount of Rs.1,70,085/- pertaining to the petitioner's CMC No.05/057/03522/000 is ordered to be refunded to the petitioner, atleast, within a period of 30 days from the date of receipt of a copy of this order. In view of the revision of the water and sewerage tax carried out by the respondents 1 and 2, pending this Writ Petition, no effective orders can be passed in this Writ Petition. Accordingly, the Writ Petition stands closed. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Managing Director,
Chennai Metropolitan Water Supply
& Sewerage Board,
No.1, Pumping Station Road,
Chennai-600 002.
2. The Senior Accounts Officer,
CMWSSB Area II Office,
M.C. Road, Anna Poonga,
Old Washermenpet, Chennai-21.
3. The Commissioner,
Corporation of Chennai,
Ripon Buildings,
Chennai-600 003.
4. The Revenue Officer (G),
Corporation of Chennai,
Ripon Buildings,
Chennai-600 003.

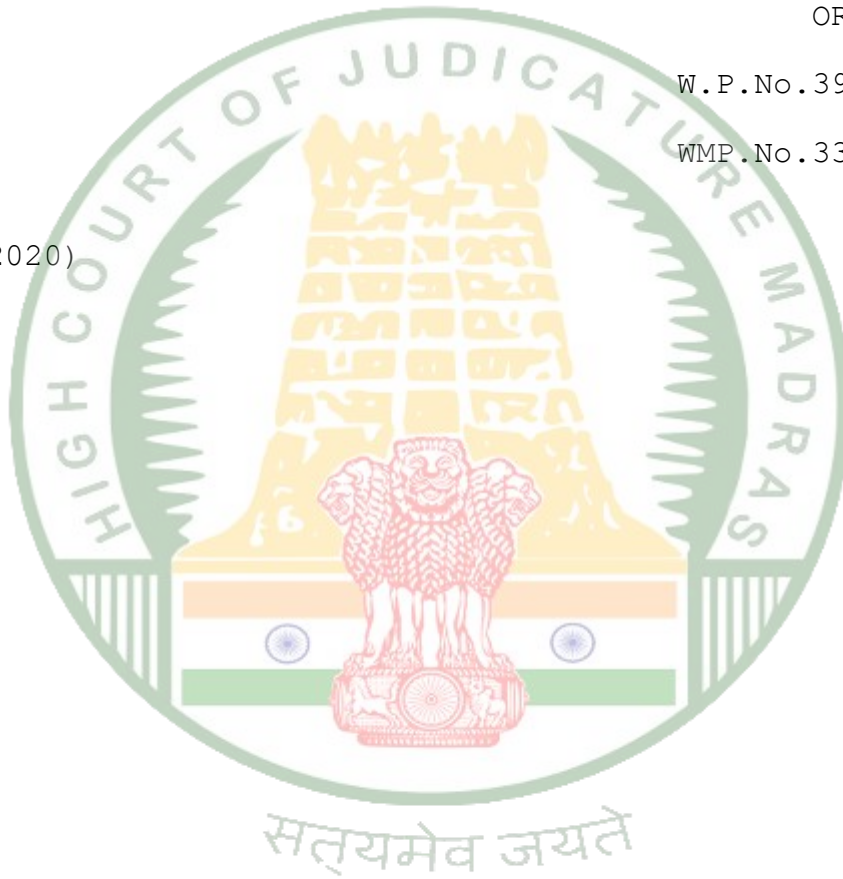
5. The Chairman,
(Judicial Officer/District Judge),
Taxation Appeal Tribunal,
(Greater Corporation of Chennai),
Chennai Metropolitan Water Supply
& Sewerage Board,
Ripon Building, Chennai-600 003.

+1cc to M/s.P.T.Ramadevi, Advocate, S.R.No.34528

ORDER MADE IN

W.P.No.39511 of 2016
and
WMP.No.33795 of 2016

SSI (CO)
RV (07/12/2020)



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