IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 18.08.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.24610 of 2018
and
W.M.P.No.28657 of 2018

Dharmamurthi Rao Bahadur Calavala
Cunnan Chetty's Higher Secondary School,
Represented by its Honorary Correspondent,
Mr.M.V.Cunniah Chetty,
86-88, Madhavaram High Road,
Perambur, Chennai - 600011. ...Petitioner

Vs

1. The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chintadripet, Chennai - 600002.

2. The Area Engineer, Zone VI,
No.3, Vadivelu II Cross Street,
Perambur, Chennai - 600011. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records relating to the 2nd respondent vide Chennai District Tax Assessment No.06/070/07782/000 dated 07.09.2018, quash the same and further direct the 2nd respondent to collect regular exempted fee of Rs.11,752/- from the petitioner continuously.

For Petitioner : Mr.R.Karunagaran

For Respondents: Mr.N.Ramesh
Standing Counsel

O R D E R

Today, the matter is listed through Video Conferencing. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The petitioner is aggrieved against the demand of arrears of water and sewerage tax from the first half of 2013 to 2018.

3. According to the learned counsel for the petitioner, the school collects subsidized fees to help the poor children at the rate of Rs.50 per student towards Parent Teachers Association subscription. The school is a fully Government Aided institution and has been running for the past 125 years. The learned counsel would submit that since no profit or commercial object is behind the running of the school, the respondents are not justified in making an exorbitant increase towards water/sewerage taxes and charges.

4. The learned Standing Counsel for the respondents would refer to the averments made in the counter affidavit and object to the submissions made by the learned counsel for the petitioner. According to the learned counsel, there is no provision under the Chennai Metropolitan Water Supply and Sewerage Act, 1978, which exempts payment of water or sewerage tax for educational institutions and therefore, the writ petition does not require any consideration.

5. In the absence of any provision exempting educational institutions from the payment of water tax or sewerage tax, this Court may not be justified in holding the demand made by the respondents as illegal. As such, the prayer seeking for quashing the demand cannot be sustained.

6. However, this Court has also taken note of the submissions made by the learned counsel for the petitioner that the school collects a meager fee of Rs.50 from each student towards Parent Teachers Association subscription and that the school is fully aided by the Government. Apparently, the management of the school does not intend to run the school for commercial purposes. While that being so, it would be appropriate for the Government to consider exemption of the water and sewerage taxes.

7. In the light of the above observations, the petitioner is granted liberty to make a representation to the concerned authority under the Government, requesting for exemption of water tax or sewerage tax and on receipt of such a representation, the concerned authority may consider the same on its own merits and in accordance with law, as expeditiously as possible.

8. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Managing Director,
   Chennai Metropolitan Water Supply
   and Sewerage Board,
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vsn II[co]
srg 02/11/2020