

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.01.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition No.18297 of 2018
WMP.No.21610 of 2018

P.Munusamy

...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.Tahsildar/Deputy Collector,
Chennai Metropolitan Water Supply and Sewerage Board, Zone-7
No.1, T.S.Krishna Nagar, Ambattur
Chennai 600 037
- 3.Senior Accounts Officer,
Chennai Metropolitan Water Supply and Sewerage Board, Zone-7
No.1, T.S.Krishna Nagar, Ambattur
Chennai 600 037
- 4.The Commissioner,
Corporation of Chennai
Ripon Building
No.1131, EVR Periyar Salai, Park Town
Chennai-600 003

...Respondents

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, calling for the records pertaining to the impugned order namely Dstraint Notice bearing Assessment No.07/083/05818/000 dated 13.04.2018 issued by the second respondent demanding a payment of Rs.55,256/-.

For Petitioner : Mr.B.Deepak Narayanan
For Respondent : Mr.N.Ramesh
Standing Counsel for R1 to R3
Mr.T.C.Gopalakrishnan
Standing Counsel for R4

O R D E R

The petitioner is an individual, who claims to be the absolute owner of property at Plot no.56, Thathankuppam, Korattur, Chennai (in short 'property'). The property was assessed to both property tax as well as tax under the provisions of the Chennai Metropolitan Water Supply and Sewerage Act, 1978. The property tax computed was of Rs.2467/- per half year. In 2015, there was an unilateral increase, according to the petitioner, to a sum of Rs.29,605/- per half year. This came to be challenged by the petitioner before the District Munsif Court at Ambattur in O.S.No.351 of 2015, arraying the Corporation as the respondent.

2. Upon consideration of the submissions made by the parties to O.S.No.351 of 2015, the same was allowed by judgment and decree dated 15.06.2016. The corporation has been repeatedly seeking time to verify whether this judgment has become final and today confirms that the judgment and decree has become final having not been challenged. In the light of the decree dated 15.06.2016, wherein the learned District Munsif has set aside the enhancement, this writ petition is straight away allowed.

3. The demand of water tax relates to the same period as covered by the demand of property tax, computed as a percentage therefor. In the light of my order in the context of the demand of property tax, it is made clear that the liability of the petitioner to water and sewerage tax be computed on the basis of property tax of Rs.2467/- only. Connected miscellaneous petition is closed. No costs.

सत्यमेव जयते
Sd/-

Asst.Registrar (CS I)

/true copy/

Sub Asst. Registrar

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To

- 1.The Managing Director
Chennai Metropolitan Water Supply and Sewerage Board,
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- +1 cc to Mr.Deepak Narayanan Advocate sr5360
+1 cc to Mr.N.Ramesh Advocate sr5694

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kk(co)
aa10/03/2020

सत्यमेव जयते

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