



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.07.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NO.10929 OF 2016

AND

W.M.P.NO.9518 OF 2016

Samad & Co,
Rep.by K.Zainudeen,
S/o.K.M.Kutty
No.13, South Mada Church Street,
Royapuram, Chennai - 13.

... Petitioner

Vs

1. The Chairman and Managing Director,
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chindadripet, Chennai - 2.
2. The Senior Accounts Officer,
Chennai Metropolitan Water Supply and
Sewerage Board, Area - II Office,
M.C.Road, Anna Park,
Old Washermenpet, Chennai - 21.
3. The Special Tahsildar,
Revenue Recovery,
Chennai Metropolitan Water Supply and
Sewerage Board, Area - V Office,
No.1, M.C.Road, Anna Park,
Old Washermenpet, Chennai - 21.
4. The Area Engineer - V,
Chennai Metropolitan Water Supply and
Sewerage Board, Area -II Office,
No.1, M.C.Road, Anna Park,
Old Washermenpet, Chennai - 21.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records relating to the impugned attachment notice No.5303 bearing Bill No.05/052/02598/000 dated 16.03.2016 on the file of the 3rd respondent and quash the same and consequently direct the respondents to levy the tax as per the earlier assessment.



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For Petitioner : Mr.Arokiamainraj
for M/s.M.A.R.Pragash

For Respondents: Mr.N.Ramesh
Standing Counsel for CMWSB

O R D E R

The learned counsel for the petitioner made a submission that the attachment notice issued by the respondent in proceedings dated 16.03.2016 is under challenge in the present writ petition.

2. However, the petitioner has preferred an appeal before the Taxation Tribunal and the said appeal is pending. Thus, the petitioner has to raise all the grounds raised in the present writ petition before the Tribunal for effective adjudication of the issues, in the manner known to law. The respondents are also at liberty to defend the case before the Tribunal by submitting their objections etc.

3. This being the factum established, no further adjudication needs to be entertained on merits, in respect of the grounds raised in the present writ petition. The parties to the lis are at liberty to adjudicate the issues before the Tribunal in the appeal filed by the petitioner.

4. With these observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

Pns

To

1. The Chairman and Managing Director,
Chennai Metropolitan Water Supply and
Sewerage Board, No.1, Pumping Station Road,
Chindadripet, Chennai - 2.



WEB COPY

2. The Senior Accounts Officer,
Chennai Metropolitan Water Supply and
Sewerage Board, Area - II Office,
M.C.Road, Anna Park,
Old Washermenpet, Chennai - 21.

3. The Special Tahsildar,
Revenue Recovery,
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4. The Area Engineer - V,
Chennai Metropolitan Water Supply and
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No.1, M.C.Road, Anna Park,
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+1cc to Mr.M.Aloysius Raja, Advocate, S.R.No.33408

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PCH(CO)
CS/13/08/2021