IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 07.04.2021
CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.2850 of 2018
and
W.M.P.No.3515 of 2018

1.N.Ramachandran
2.R.Rajeshbabu .. Petitioners

-vs-

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

2.The Chennai Metropolitan Water Supply and Sewerage Board, No.1, Dr.Ranga Road,
Abhiramapuram, Chennai-600 018.

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

[R3 - Impleaded vide order dated 17.03.2021 in W.M.P.No.23259 of 2020 in W.P.No.2850 of 2018]

Petition under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to the impugned final demand notice vide Lr.No.CMWSSB/Area XI/B&C/6663/2017 dated 25.01.2018, on the file of the 2nd respondent and quash the same as illegal, arbitrary and consequently direct the respondents to await final adjudication of annual value at the hands of the Corporation of Chennai and follow the orders of this Court dated 27.11.2017 in W.P.No.25146 of 2017.

For Petitioners : Mr.P.B.Balaji

For Respondents : RR1 & 2 - Mr.N.Ramesh

: R3 - Mr.Karthikaa Ashok,
Sr.Standing Counsel

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ORDER

The demand notice dated 25.01.2018, issued by the second respondent, is sought to be quashed in the present writ petition.

2.The learned Standing Counsel appearing for the Chennai Corporation fairly made a submission that the earlier assessment of property tax made by the third respondent-Corporation of Chennai was set aside by this Court and the matter was remanded back to the Corporation for fresh assessment of property tax.

3.It is an admitted fact that the first and second respondents are assessing water and sewerage tax based on the property tax assessment made by the Chennai Corporation. Thus, depending on the assessment to be made by the Chennai Corporation, the first and second respondents have to determine the tax to be levied for water and sewerage.

4.This being the admitted factum placed before this Court, the impugned order is liable to be set aside by granting liberty to the authorities competent, viz., respondents 1 and 2 to make a fresh assessment based on the property tax assessment to be made by the Corporation of Chennai.

5.Accordingly, the impugned demand notice passed by the second respondent in Lr.No.CMWSSB/Area XI/B&C/6663/2017, dated 25.01.2018 is set aside. The third respondent-Corporation of Chennai is directed to assess the property tax in respect of the premises belong to the petitioners as expeditiously as possible and preferably within a period of three months from the date of receipt of a copy of this order and on such assessment of property tax by the Corporation of Chennai, the first and second respondents are permitted to assess the water and sewerage tax within a period of three months thereafter, enabling the petitioners to pay the taxes as expeditiously as possible.

6.With the above observations and directions, this writ petition stands allowed and the impugned demand notice stands set aside. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

abr

To

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

2.The Chennai Metropolitan Water Supply
and Sewerage Board, No.1, Dr.Ranga Road,
Abhiramapuram, Chennai-600 018.

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

+1cc to Mr.P.B.Balaji, Advocate SR.No. 22091

W.P.No.2850 of 2018

PL(CO)
A.SK(16.06.2021)