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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2021

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.22043 of 2021

and

W.M.P.No.23262 of 2021

(Through Video Conferencing)

C.Sudamani

...Petitioner

Vs.

1. The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board (CMWSSB),
No.1, Pumping Station Road,
Chintadripet, Chennai - 2.

2. The Assistant Engineer, Area 13,
Chennai Metropolitan Water Supply
and Sewerage Board (CMWSSB),
Adyar, Chennai - 20.

...Respondents

Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondents herein, which culminated in the impugned Tax Demand Statement dated 12.07.2021 issued by the first respondent herein, demanding a huge amount of Rs.1,34,443/- by way of the alleged enhanced water and sewerage taxes as on 12.07.2021 with retrospective effect from 2001 and the cut off notice having Sl.No.1541 dated 17.09.2021 in respect of petitioner's building bearing Old No.77/3 (New No.181), L.B.Road, Thiruvanmiyur, Chennai - 600 041, to quash the said impugned demand statement and cut of notice as illegal, and to direct the respondents to provide to the petitioner a clear and proper account statement providing all the particulars of tax demands, tax receipts made so far, tax dues and details of surcharge imposed and collected with regard to the petitioner's property.

For Petitioner : Mr.J.T.Rajasuriya

For Respondents: Mr.P.K.Panneer Selvam,
Standing Counsel



O R D E R

Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondents.

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2. This Writ Petition has been filed for issuance of a Writ of Certiorarified Mandamus, to :-

- i. call for the records of the respondents herein, which has culminated in the impugned Tax Demand Statement dated 12.07.2021 issued by the first respondent herein, demanding an amount of Rs.1,34,443/- as the alleged enhanced water and sewerage taxes as on 12.07.2021 with retrospective effect from 2001 and the cut off notice in Sl.No.1541 dated 17.09.2021 in respect of petitioner's building bearing Old No.77/3 (New No.181), L.B.Road, Thiruvannamiyur, Chennai - 600 041;
- ii. quash the said impugned demand statement and cut of notice as illegal; and
- iii. direct the respondents to provide to the petitioner a clear and proper account statement providing all the particulars of tax demands, tax receipts made so far, tax dues and details of surcharge imposed and collected with regard to the petitioner's property.

3. Though elaborate arguments were made by both the counsel for either side, it appears that there is a duplication in the demand made by the first respondent. However, this cannot be decided under Article 226 of the Constitution of India.

4. Considering the above, the petitioner is directed to give a proper explanation as to why the amount mentioned in the demand notice and cut off notice is not payable, within a period of thirty (30) days from the date of receipt of a copy of this order. The first respondent shall also hear the petitioner and pass appropriate orders on merits and in accordance with law by considering the actual amount to be paid by the petitioner towards water and sewerage taxes and other surcharges and etc. for the period. This exercise shall be carried out by the respondents within a period of three (3) months from the date of receipt of a copy of this order.



5. This Writ Petition is disposed with the above observations. No cost. Consequently, connected Miscellaneous Petition is closed.

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Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

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Chennai Metropolitan Water Supply
and Sewerage Board (CMWSSB),
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Chintadripet, Chennai - 2.
2. The Assistant Engineer, Area 13,
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NSK 09/12/2021