



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.6349 of 2017
and
W.M.P.No.6845 of 2017

M/s.Kurios Finvest LLP,
Rep., by its Partner,
Renuka Kumar,
No.7, College Lane,
Chennai-600 006.

.. Petitioner

-vs-

The Deputy Collector,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, T.S.Krishna Nagar,
Ambattur, Chennai-600 037.

.. Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the respondent contained in its demand notice dated 17.10.2016 and all such consequent notices thereto, including the notice dated 20.02.2017, and to quash the same, as arbitrary, unjust and illegal and to consequently direct the respondent and/or any of its agents, to drop any proceedings initiated against the petitioner towards recovery of water and sewerage tax under the Chennai Metropolitan Water Supply and Sewerage Board Act, 1978 in respect of the immovable property located at Plot No.SP 24 (South Phase), Ambattur Industrial Estate, Chennai-600 058.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Not ready in notice

ORDER

This writ petition is filed challenging the demand notice dated 17.10.2016 passed by the respondent and the consequent notice dated 20.02.2017, and further to direct the respondent to drop any proceedings initiated against the petitioner towards



recovery of water and sewerage tax under the Chennai Metropolitan Water Supply and Sewerage Act, 1978 (hereinafter referred to as "the Act") in respect of the immovable property located at Plot No.SP 24 (South Phase), Ambattur Industrial Estate, Chennai-600 058.

2.As far as the assessment of water and sewerage tax is concerned, under the provisions of the Act, the property tax assessment is to be made as it is the basis for determination of water tax. In view of the fact that the petitioner was granted with liberty to approach the appellate authority for adjudication of issues with reference to the determination of property tax in W.P.No.30352 of 2015 dated 06.07.2021, this Court is of the opinion that water and sewerage tax is to be revised based on the property tax assessment made already. In respect of the appeal, if any revision or otherwise is made thereafter, the respondent is bound to re-consider the same and pass appropriate orders on merits and in accordance with law.

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

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

abr

To

The Deputy Collector,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, T.S.Krishna Nagar,
Ambattur, Chennai-600 037.

+2cc to Mr.Arun Karthik Mohan, Advocate, S.R.No.31545,23714

W.P.No.6349 of 2017

RLD(CO)
HS(02/08/2021)