



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :08.04.2022

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P. No.8922 of 2022
and W.M.P.No.8767 of 2022

Woodlands Theatre,
Represented by its Managing Partner,
Mr.N.Venkatesh,
No.23 (10A) West Cott Road,
Royapettah,
Chennai 600 014.

... Petitioner

Vs.

1. The Managing Director and Chairman,
Chennai Metropolitan Water Supply
and Sewage Board,
No.1 Pumping Station Road,
Chindhadripet.
Chennai 600 002.

2. The Revenue Officer/ Assistant Engineer/ Junior Engineer,
Division IX,
No.1, Dr.Ranga Road,
Abiramapuram,
Chennai 600 018.

3. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai 600 003.

... Respondents

Prayer : Writ Petition filed under Article 226 of the
Constitution of India for issuance of a Writ of Certiorari, to
call for the records leading to the impugned demand notice
11.10.2021 and the consequential disconnection notice dated
06.04.2022 issued by the 2nd respondent and quash the same.

For Petitioner : Mr.C.Jagadish

For R1 and R2 : Mr.M.Muthusamy,
Government Advocate

For R3 : Ms.S.Vaitheeswari,
Standing counsel



O R D E R

This Writ Petition has been filed seeking for issuance of a Writ of Certiorari to call for the records leading to the impugned demand notice 11.10.2021 and the consequential disconnection notice dated 06.04.2022 issued by the 2nd respondent and quash the same.

2. The learned Additional Government Pleader takes notice for the official respondents. In view of the limited relief sought for in this petition and on the consent of the learned counsel appearing on either side, this petition is taken up for final disposal.

3. The case of the petitioner is that the petitioner is carrying on a business in name and style of "Woodlands Theatre" and there is also a Hotel in the premises. The State Government of Tamil Nadu has announced revision of property tax dated 19.07.2018 vide G.O.Ms.No.73. The property tax was revised and it was not revised more than 50% for the residential property. Likewise, rented residential buildings are not revised the property tax more than 100%. The petitioner received a demand notice dated 14.11.2018, from the 2nd respondent/ Revenue Officer, demanding a sum of Rs.9, 02, 548/- as a property tax in respect of petitioner's property without any basis. The petitioner challenging the said demand notice, filed writ petition in W.P.No.13925 of 2020, before this Court. This Court allowed the writ petition by its order dated 25.02.2022. Whiles, the second respondent was served a demand notice dated 06.04.2022 for Sewage Tax payable within three days. This demand is not in law under the ground on which assessment of property has been set aside by this Court in earlier writ petition. The second respondent is governed by the provisions of Chennai Metropolitan Water Supply and Sewerage Board Act, 1978 (Act 28 of 1978) under Section 34, which shall not be levied more than 35% of the water tax and 15% of the Sewerage Tax. If the assessment is properly calculated, the amount can be reduced to the original provision. However, demand notice issued by the 2nd respondent is illegal, and arbitrary. Hence, this Writ Petition is filed with the aforesaid prayer.

4. Learned counsel for petitioner submitted that the petitioner will deposit 50% of the demanded amount and liberty may be granted to the petitioner to file objection petition and direct the respondent to dispose it within a stipulated time that may be fixed by this Court.

5. The learned Government Advocate and learned Standing counsel for Chennai Corporation have no serious for adopting the above course of action.



6. This Court, without going into the merits of the case, grants liberty to the petitioner to file an objection petition, subject to the condition that he deposits 50% of the demanded amount within a period of four weeks from the date of receipt of a copy of this order. If such objection petition is filed, the 2nd respondent is directed to pass appropriate orders within a period of four weeks thereafter.

7. With the above direction, this Writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

Nsa/Psa

To

1. The Managing Director and Chairman,
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and Sewage Board,
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2. The Revenue Officer/ Assistant Engineer/ Junior Engineer,
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Abiramapuram,
Chennai 600 018.
3. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai 600 003.

+1cc to Mr.C.Jagadish, Advocate, S.R.No.24641
+1cc to Mr.M.Muthusamy, Advocate, S.R.No.24601

W.P. No.8922 of 2022

GPL (CO)
SB(25/04/2022)