



WEB COPY



W.P.No.28612 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 31.10.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.28612 of 2022
and WMP No.27891 of 2022

Dr.M.R.Muralikrishnan

... Petitioner

Vs

1. The Commissioner,
Greater Chennai Corporation,
Ripon Building, Periyar E.V.R. Road,
Chennai – 600 003.
2. The Managing Director
Chennai Metropolitan Water Supply and Sewerage
Board, No.1, Pumping Station Road,
Chintadripet, Chennai – 600 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the 1st respondent pertaining to the impugned revision of assessment order in Notice Notice 7/18-19123173 dated 28.11.2018 and quash the same remitting this matter back to the first respondent for re-doing the assessment of property tax for petitioner's building as per the basic rate of tax for the plinth area of the building permissible in that locality with effect from 1/2022-2023.



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For Petitioner : Mr.N.P.Jayakumar
For Respondent : Mr.E.C.Ramesh
Standing Counsel – R1

ORDER

Mr.E.C.Ramesh, learned Standing Counsel accepts notice for R1 and is armed with instructions to proceed with the matter finally even at this juncture. The Managing Director, Chennai Metropolitan Water Supply and Sewerage Board is arrayed as R2. However, there is no standing counsel/panel counsel for the Board present in Court.

2. The challenge is to a general revision notice for the period 2018-19, dated 28.11.2018. The enhancement is based upon G.O.Ms.No.73, Municipal Administration and Water Supply (M.A.IV) Department dated 19.07.2018.

3. Though the Writ Petition is belated and there is no explanation set out for the intervening delay, since G.O.Ms.No.73 dated 19.07.2018 has itself been kept in abeyance vide G.O.Ms.No.150 Municipal Administration and Water Supply (M.A.IV) Department dated 19.11.2019, and has thereafter lost all force by virtue of the subsequent Government Orders that have been issued in regard to the enhancement of property tax, thus, and despite the laches, the impugned notice has absolutely no statutory backing and hence is quashed.



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4. This Writ Petition is allowed. No costs. Connected Miscellaneous

Petitions are closed.

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Sl

Index : Yes / No

Speaking Order / Non Speaking Order

To

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Dr.ANITA SUMANTH,J.

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