



WEB COPY



W.P.Nos.18064, 18059, 17817 & 18060 of 2020

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 27.03.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.18064, 18059, 17817 & 18060 of 2020 &
WMP.Nos.22103, 22439, 22441, 22443, 22430, 22431,
22432, 22433, 22435 & 22434 of 2020

1.D.Ramamoorthy

2.Indira Ramamoorthy

... Petitioners in the above W.Ps

Vs

1.The Chairman & Managing Director

Chennai Metropolitan Water Supply & Sewerage Board

No.1 Pumping Station Road, Chintadripet, Chennai 600002.

2. The Finance Director,

Chennai Metropolitan Water Supply & Sewerage Board

No.1 Pumping Station Road, Chintadripet, Chennai 600002.

3. The Senior Accounts Officer, CMWSSB

New Area IX Office, No.1 Ranga Road,

Abhiramapuram, Chennai 600018.

4. The Senior Engineer, CMWSSB

New Area IX Office, No.1 Ranga Road

Abiramapuram, Chennai 600018.

5. The Commissioner,

Greater Chennai Corporation

Ripon Buildings, Chennai 600003.

6. The Assistant Revenue Officer,

Zone – IX, No.1 Lake Area, 4th Cross Street

Nungambakkam, Chennai 600034.



W.P.Nos.18064, 18059, 17817 & 18060 of 2020

... Respondents in the W.P.Nos.18064, 18059 & 18060 of 2020

1. The Commissioner,
Greater Chennai Corporation
Ripon Buildings, Chennai 600003.
2. The Assistant Revenue Officer,
Zone – IX, No.1 Lake Area, 4th Cross Street
Nungambakkam, Chennai 600034.

... Respondents in the W.P.No.17817 of 2020

PRAYER in W.P.Nos.18064 of 2020: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records, pertaining to the 1 No of Demand Notices (as on Sep.19, 2020), dated 19-Sep. 2020, on the file of the 3rd respondent, for the single property jointly owned by the petitioners, bearing New Door No.4 (Old door Nos.319/1 to 319/14) Valluvar Kottam High Road, Nungambakkam, Chennai 600034, quash the same and to direct the respondent Nos. 3 and 4, to assess the Water Supply/Sewerage Service Charges and Water and Sewerage Tax, on par with the proportionate share of the Property Tax, as a single property bearing New Door No.4 Valluvar Kottam High Road, Nungambakkam, Chennai 600034, in pursuant to the Single property tax assessment order/demand bearing No.6/16-17/70701 dated 02.02.2017 on the file of the 4th respondent.

PRAYER in W.P.No.18059 of 2020: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records, pertaining to the 10 Nos. of Demand Notices (as on Sep.18, 2020), dated 18-Sep. 2020, on the file of the 3rd respondent, for the single property jointly owned by the petitioners, bearing New Door No.4 (Old door Nos.319/1 to 319/14) Valluvar Kottam High Road, Nungambakkam, Chennai 600034, quash the same and to direct the respondent Nos. 3 and 4, to assess the Water Supply/Sewerage Service Charges and Water and Sewerage Tax, on par with the proportionate share of the Property Tax, as a single property bearing New Door No.4 Valluvar Kottam High Road, Nungambakkam, Chennai 600034, in pursuant to the Single property tax assessment order/demand bearing No.6/16-17/70701 dated 02.02.2017 on the file of the 4th respondent.



PRAYER in W.P.No.18060 of 2020: Writ Petitions filed under Article 226 of

the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records, pertaining to the 4 Nos. of Demand Notices (as on Sep.19, 2020), dated 19-Sep. 2020, on the file of the 3rd respondent, for the single property jointly owned by the petitioners, bearing New Door No.4 (Old door Nos.319/1 to 319/14) Valluvar Kottam High Road, Nungambakkam, Chennai 600034, quash the same and to direct the respondent Nos. 3 and 4, to assess the Water Supply/Sewerage Service Charges and Water and Sewerage Tax, on par with the proportionate share of the Property Tax, as a single property bearing New Door No.4 Valluvar Kottam High Road, Nungambakkam, Chennai 600034, in pursuant to the Single property tax assessment order/demand bearing No.6/16-17/70701 dated 02.02.2017 on the file of the 4th respondent.

PRAYER in W.P.No.17817 of 2020: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the first respondent, to give retrospective effect from I-2004-2005, for the Assessment of Property Tax for the property bearing door new No.4 (Old Nos.319/1 to 319/14) Nungambakkam High Road, Chennai 600034, in



W.P.Nos.18064, 18059, 17817 & 18060 of 2020

pursuant to the Order No.N/09/110/16-17/3461 dated 1.2.2017 on the file of the first respondent as referred in the Notice bearing No.6/16-17/70701 issued by the first respondent, based on my representation dated 30.9.2020.

For Petitioners

In all W.Ps. : Mr.A.Athimoolam

For Respondents

in W.P.Nos.18064,
18059 & 18060 of 2020 :Mrs.V.Vijayalakshimi (R1 to R4)
Mr.G.T.Subramanian (R5 & R6)

in W.P.No.17817 of 2020:Mr.G.T.Subramanian (R5 & R6)

COMMON ORDER

Heard Mr.A.Athimoolam, learned counsel for the petitioners, Mr.G.T.Subramanian, learned counsel for Greater Chennai Corporation and Mrs.V.Vijayalakshimi, learned counsel for Chennai Metropolitan Water Supply & Sewerage Board.

2. In W.P.No.17817 of 2020, the petitioner seeks mandamus directing the Commissioner, Greater Chennai Corporation to give retrospective effect to an assessment of property tax in respect of the property bearing new No.4 (Old Nos.319/1 to 319/14) Nungambakkam High Road, Chennai 600034('Property



in question'), pursuant to order dated 01.02.2017 passed by the 1st respondent.

In fact, the very same request has been made before the Assistant Revenue Officer on 09.03.2015 and has come to be considered by the respondent in order dated 02.02.2017, as stated in the counters at paragraphs 6 & 7 reading as follows:

“ 6. I submit that the petitioners purchased the piece of properties in various sale deeds with respect to properties at Door No.319/1 to 319/14 Nungambakkam High Road, Chennai – 600 034. After purchase of the properties the petitioners herein have given representation to club the individual assessments vide Bill No.09-110-05874-000, 09-110-05824-000, 09-110-05714-000, 09-110-05886-000, 09-110-05647-000, 09-110-05892-000, 09-110-05604-000, 09-110-05909-000, 09-110-05713-000, 09-110-05669-000, 09-110-05570-000, 09-110-05712-000, 09-110-05751-000 and 09-110-05816-000 into one assessment in their name. I further submit that after scrutinizing their application a Form-6 Notice was given clubbing all the Assessments into one vide Bill No. 09-110-12361-000 w.e.f. 2/2015-2016 onwards vide order dated 02.02.2017 and the same was communicated to the petitioners.

7. I submit that the petitioners property has been assessed and property tax has been levied to the petitioners property by floor wise and the extent of the same is extracted below;

<i>Floor</i>	<i>Built up Area in Sq.feet</i>	<i>Usage</i>	<i>Occupancy</i>	<i>Type of Construction</i>
<i>Base – 1</i>	<i>2712</i>	<i>Non-Residential</i>	<i>Owner</i>	<i>Permanent</i>



W.P.Nos.18064, 18059, 17817 & 18060 of 2020

<i>Floor</i>	<i>Built up Area in Sq.feet</i>	<i>Usage</i>	<i>Occupancy</i>	<i>Type of Construction</i>
<i>Ground</i>	<i>2712</i>	<i>Non-Residential</i>	<i>Tenanted</i>	<i>Permanent</i>
<i>1st Floor</i>	<i>2712</i>	<i>Non-Residential</i>	<i>Tenanted</i>	<i>Permanent</i>
<i>2nd Floor</i>	<i>2866</i>	<i>Non-Residential</i>	<i>Tenanted</i>	<i>Permanent</i>
<i>3rd Floor</i>	<i>2866</i>	<i>Non-Residential</i>	<i>Tenanted</i>	<i>Permanent</i>
<i>4th Floor</i>	<i>670</i>	<i>Non-Residential</i>	<i>Tenanted</i>	<i>Permanent</i>

3. The prayer for clubbing of assessments from 2004 contains no merit as the units have been subject to assessment already vide separate orders. In light of the discussion above, these Writ petitions are dismissed. No costs. Connected Miscellaneous petitions are closed.

4. Writ petitions in W.P.Nos.18064, 18059 & 18060 of 2020 challenges demands of water tax. In light of the order thus passed in W.P.No.17817 of 2020, there is no merit in these Writ petitions as well and the same are dismissed. No costs. Connected Miscellaneous petitions are closed.

mpl

27.03.2023

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citation:Yes/No

To

1.The Chairman & Managing Director

Chennai Metropolitan Water Supply & Sewerage Board



W.P.Nos.18064, 18059, 17817 & 18060 of 2020

No.1 Pumping Station Road, Chintadripet, Chennai 600002.

2. The Finance Director,
Chennai Metropolitan Water Supply & Sewerage Board
No.1 Pumping Station Road, Chintatripet, Chennai 600002.
3. The Senior Accounts Officer, CMWSSB
New Area IX Office, No.1 Ranga Road,
Abhiramapuram, Chennai 600018.
4. The Senior Engineer, CMWSSB
New Area IX Office, No.1 Ranga Road
Abiramapuram, Chennai 600018.
5. The Commissioner,
Greater Chennai Corporation
Ripon Buildings, Chennai 600003.
6. The Assistant Revenue Officer,
Zone – IX, No.1 Lake Area, 4th Cross Street
Nungambakkam, Chennai 600034.



WEB COPY



W.P.Nos.18064, 18059, 17817 & 18060 of 2020

Dr.ANITA SUMANTH, J.

mpl

**W.P.Nos.18064, 18059, 17817 & 18060 of 2020 &
WMP.Nos.22103, 22439, 22441, 22443, 22430, 22431,
22432, 22433, 22435 & 22434 of 2020**

27.03.2023