



WEB COPY



W.P.No.24177 of 2005

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.08.2024

CORAM:

THE HONOURABLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

W.P.No.24177 of 2005
and W.P.M.P.No.26389 of 2005

R.P.Krishnan

... Petitioner

Vs.

1. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai – 3.
2. Chennai Metropolitan Water Supply
& Sewerage Board,
Rep. by Chairman,
1, Pumping Station Road,
Chintadripet, Chennai – 2.
3. The Senior Accounts Officer VII/
Special Tahsildar, Area Office VII,
C.M.W.S.S.Board,
25, Satyamurthi Road,
Chetpet, Chennai – 31.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the entire records relating to the impugned proceedings of the third respondent dated 16.07.2005 received on 22.07.2005 and quash the same.



WEB COPY



W.P.No.24177 of 2005

For Petitioner : No appearance

For Respondents

For R1 : Mr.P.Prithivi Chopda
Standing Counsel

For R2 & R3 : Mrs.V.Vijayalakshmi
Standing Counsel

ORDER

This writ petition has been filed challenging the impugned proceedings dated 16.07.2005 issued by the third respondent, thereby directed the petitioner to pay water tax.

2. The petitioner's mother owned the subject property and after her demise, the petitioner is in possessing and enjoyment of the said property. He is the administer of the subject property. While being so, the demand notice dated 16.07.2005 was issued to the petitioner thereby demanding a sum of Rs.59,880/- as water and sewerage service tax, failing which the property will be auctioned and realize the amount. The petitioner raised the ground of limitation.

3. On instruction, the learned Standing Counsel appearing for the respondents submitted that every year the water and sewerage tax are accumulated and as such it is a continuous demand and it cannot be



W.P.No.24177 of 2005

barred by limitation.

WEB COPY

4. As of now, the petitioner is in arrears of water sewerage tax to the tune of Rs.5,02,360/- and the charges to the tune of Rs.1,19,510/-. Therefore, the petitioner is liable to pay a total sum of Rs.6,21,870/-, as of now. This Court finds no infirmity or illegality in the demand notice issued to the petitioner. The respondents are at liberty to proceed in accordance with law as against the petitioner.

5. Accordingly, the Writ Petition stands dismissed. Consequently, connected miscellaneous petition is closed. There shall be no orders as to costs.

14.08.2024

Index : Yes/No
Speaking/Non Speaking order
Neutral Citation : Yes/No

rts



WEB COPY



W.P.No.24177 of 2005

G.K.ILANTHIRAIYAN. J.

rts

To

1. The Commissioner,
Corporation of Chennai,
Rippon Buildings,
Chennai – 3.
2. The Chairman,
Chennai Metropolitan Water Supply
& Sewerage Board,
1, Pumping Station Road,
Chintadripet, Chennai – 2.
3. The Senior Accounts Officer VII/
Special Tahsildar, Area Office VII,
C.M.W.S.S.Board,
25, Satyamurthi Road,
Chetpet, Chennai – 31.

W.P.No.24177 of 2005
and W.P.M.P.No.26389 of 2005

14.08.2024