



W.P.No.8301 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.8301 of 2022

and

W.M.P.No.8276 of 2022

Mrs.J.Deepa

... Petitioner

Vs.

1. Chennai Metro Water Supply & Sewerage Board,
Rep. by its Managing Director,
Pumping Station Road,
Chindadripet, Chennai.
2. The Senior Accounts Officer,
Chennai Metro Water Supply & Sewerage Board,
Metro Water Area XIII,
No.42, 1st Main Road,
Indira Nagar,
Chennai – 20.
3. The Assistant/Junior Engineer,
Chennai Metro Water Supply & Sewerage Board,
Metro Water Area XIII,
No.42, 1st Main Road,
Indira Nagar,
Chennai – 20.
4. The Depot Manager,
Chennai Metro Water Supply & Sewerage Board,
Corporation Division No.170,
Balaji Nagar, Ekkattuthangal,
Chennai – 32.



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5. The Special Tahsildar/Deputy Collector,
Chennai Metro Water Supply & Sewerage Board,
Metro Water Area XIII,
No.42, 1st Main Road,
Indira Nagar,
Chennai – 20.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the cut-off Notice dated 12.10.2021 from the office of 3rd and 4th respondents and distraint notice dated 23.10.2021 from the office of the 5th respondent for payment of Rs.93510/- and the latest cut-off notice dated Nil served on 29.03.2022 for demanding payment of Rs.97815/- pertaining to the petitioner swage connection bearing CMC.No.13/170/10861/000 for the premises bearing T.S.45 & 46, Industrial Estate, Guindy, Chennai-32, quash the same and consequently revise the charges and may also please to pass necessary orders.

For Petitioner : Mr.Jayaprakash Narayanan

For Respondents : Mrs.S.Vijayalakshmi
Standing Counsel

ORDER

The Petitioner has challenged the Impugned Demand Notice dated 23.10.2021 and the Cut-Off Notice dated 12.10.2021, whereby the demand of Rs.83,420/- has been made towards Water and Sewerage Charges.



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2. The Petitioner appears to have secured Interim Order from this Court vide Order dated 05.04.2022 at the time of admission and is paying 50% of the amount demanded.

3. It is further case of the Petitioner that the Petitioner acquired the property in the year 2015 and the Respondents have increased the Water and Sewerage Charges by four (4) times and thereby arbitrary demand of Rs.83,420/- has been made on the Petitioner and therefore, the Petitioner was constrained to approach this Court.

4. The learned counsel for the Petitioner would submit that the Petitioner has been assessed tax under the provisions of the Tamil Nadu Water Supply and Drainage Board Act, 1970 wrongly under the category of Non Domestic with Water Main for Water Intensive Category S-UM.

5. It is submitted that at best the Petitioner could be treated as the Commercial Non Water Category.

6. That apart, learned counsel for the Petitioner would submit that the



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Petitioner has also sent a representation dated 27.10.2021 *post facto* requesting the Respondents to recalculate the demand and issue a Revised Demand Notice for the period in dispute.

7. It is submitted that the Petitioner is having a single property tax assessment and therefore the Petitioner has been correctly assessed the tax and therefore, the Petitioner is liable to pay tax as per the tariff under the relevant regulations.

8. On the other hand, learned Senior Standing Counsel for the Respondents would submit that as on date a further sum of Rs.1,50,566/- is due and payable by the Petitioner.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Standing Counsel for the Respondents, Court is inclined to direct the Respondents to pass a speaking Order giving reasons as to why the demand was being made at the rate specified in the Impugned Dstraint Notice and the Demand Notice within a period of three (3) months from the date of receipt of a copy of this Order. In case the demand is confirmed, the Petitioner is directed to pay the tax arrears and continue to pay



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the tax thereafter as per the fresh orders to be passed pursuant to directions of this Court.

10. The Writ Petition stands disposed of with the above observations and directions. No cost. Consequently, connected Miscellaneous Petition is closed.

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Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
rgm

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C.SARAVANAN, J.

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