



W.P.No.32897 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.08.2024

CORAM:

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

W.P.No.32897 of 2014 and
MP.No.1 of 2014

M/s.Holiday Spot (P) Ltd.,
Rep. By its Director Arifa Siraj,
No.A7/1F, Gems Court,
14, Khader Nawaz Khan Road,
Nungambakkam,
Chennai 600 006

... Petitioner

Vs.

- 1.The Managing Director,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chintadripet, Chennai 600 002
- 2.The Senior Accounts Officer,
Chennai Metropolitan Water Supply
and Sewerage Board,
No.1, Pumping Station Road,
Chintadripet, Chennai 600 002
- 3.The Area Engineer,
Area-IX, CMWSSB,
No.1, Dr.Ranga Road,
Abhiramapuram, Chennai 600 018

... Respondents

PRAYER: Writ Petition is filed under Article 226 of Constitution of India praying to issue a writ of certiorarified mandamus calling for the records pertaining to the demand notice of Water Tax and Charges dated



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04.08.2014 on the file of the second respondent and the consequential notice under 62(2) of the Chennai City Metropolitan Water Supply and Sewerage Act, 1978, dated 01.09.2014 on the file of the third respondent and quash the same and consequently direct the respondents to afford an opportunity before revising the water and sewerage tax in respect of the petitioner's property.

For Petitioner : Mr.G.R.M.Palaniappan

For Respondents : Mr.N.Srinivasan,
Standing Counsel

ORDER

This writ petition has been filed challenging the notice issued by the second respondent dated 04.08.2016 and the notice dated 01.09.2014 issued by the third respondent thereby demanded arrears of water and sewerage tax.

2. The petitioner owns flat bearing No.A7, First floor of the Building known as “Gems Court” No.14, Khader Navaz Khan Road, Nungambakkam. It was assessed for property tax by the respondents by order dated 05.07.2006 and accordingly the petitioner has been paying a sum of Rs.6,518/- as property tax. While being so, the respondents issued notice thereby demanding arrears of Rs.3,24,951/- It was challenged



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before this Court in WP.No.6475 of 2010. Thereafter, the second respondent issued demand notice dated 04.08.2014 thereby directed the petitioner to pay a sum of Rs.9,859/- as water and sewerage tax.

3. The learned counsel for the petitioner would submit that without any prior notice, the respondent enhanced the water and sewerage tax.

4. On perusal of the counter filed by the respondents and on hearing the submissions of the learned Standing Counsel appearing for the respondents, revealed that the respondents have enhanced the annual value of the property and enhanced the water tax and sewerage tax. Section 35(3) of Chennai Metropolitan Water Supply and Sewerage Act, 1978 reads as follows:

“till such time as the annual valuation of land and buildings is determined under this Act, the annual value of land and buildings for the purpose of this Act, shall be the annual value as assessed by a Municipal Corporation, Municipality, Panchayat or other like authority”. The Chennai Municipal Corporation has enhanced the annual value of the petitioner's building from Rs.54,545/- to Rs.2,55,965/- with effect from II/2001-02 onwards based



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on this annual value, the water and sewerage tax has also been enhanced from Rs.1,909/- to Rs.8,959/- with effect from II/2001-02 as per Sec.34 & 35 (3) of CMWSS Act, 1978.

5. However, the petitioner had remitted the old water and sewerage tax of Rs.1,909/- only and failed to remit the enhanced water and sewerage tax till today. Therefore, the respondents issued the notice and this Court finds no infirmity or illegality in the impugned notices. As such, this writ petition is devoid of merits and the same is liable to be dismissed. Accordingly, this writ petition is dismissed. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

16.08.2024

Neutral citation: Yes/No
Index: Yes/No
Speaking/Non-speaking order
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To
1.The Managing Director,



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