



W.P.No.3997 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.09.2024

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.3997 of 2022
and
W.M.P.Nos.4132 & 4134 of 2022

S.R.Viswanathan

... Petitioner

vs.

- 1.The Commissioner,
Greater Chennai Corporation,
Ripon Buildings,
Chennai 600 003.
- 2.The Assistant Revenue Officer,
Greater Chennai Corporation Zone-XI,
No.123, Arcot Road,
Valasaravakkam,
Chennai 600 087.
3. The Assessor
Greater Chennai Corporation Zone-XI,
No.123, Arcot Road,
Valasaravakkam,
Chennai 600 087.
4. The Senior Accounts Officer,
Area Office-II, (CMWSSB),
Chennai Metropolitan Water Supply,
and Sewerage Board,



W.P.No.3997 of 2022

No.8-A, Gengaiamman Koil Street,
Alapakkam, Maduravoil,
Chennai 600 095.

5. The Thasildar
Area Office-II(CMWSSB)
Chennai Metropolitan Water Supply,
and Sewerage Board,
No.8-A, Gengaiamman Koil Street,
Alapakkam, Maduravoil,
Chennai 600 095.

.. Respondents

Prayer : Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 27.09.2021 passed by the 5th respondent herein and quash the same as illegal arbitrary and inequitable and consequently direct the respondents to grant exemption to the petitioner from payment of water tax for the property bearing Door No.68/137, Kunrathur Main Road, Kunrathur Road, Porur, Chennai 600 116.

For Petitioner : Mr.D.Vijayan

For R1 to R3 : Mr.E.C.Ramesh

For R4 & R5 : Mrs.V.Vijayalakshmi
Standing Counsel.



W.P.No.3997 of 2022

WEB COPY

ORDER

The petitioner has challenged the impugned demand notice dated 27.09.2021 whereby, a sum of Rs.11,72,402/- was demanded from the petitioner. Earlier, an interim order came to be passed on 24.02.2022 whereby the petitioner directed to 50% dispute tax amount thereafter time was extended for a period of one month from 20.04.2022 .

2. It appears that the petitioner paid a sum of Rs.3,34,972/-. During the pendency of the present writ petition, the petitioner has paid further amounts. In all, a sum of **Rs.7,94,964/-** out of **Rs.11,72,402/-**.

3. According to the learned counsel for the respondent, as on date the amount due **Rs.8,49,230/-** . It is noticed that the petitioner's property is a commercial property. As such the petitioner is liable to pay water tax in terms of the provisions of the Chennai Metropolitan Water Supply and Sewerage Board Act, 1978. Tax to be paid is equivalent at 7% p.a. It is based on the annual value of the property fixed by the Corporation for payment of property tax.



W.P.No.3997 of 2022

WEB COPY

4. At this stage, the learned counsel for the petitioner submits that the petitioner may be given time to pay the amount and requests further period of time.

5. Recording the above submission, the writ petition is disposed of by directing the petitioner to pay the balance amount of tax due, within a period of three months from the date of receipt of a copy of this order and regularise the default. The petitioner shall also pay the tax due till date for ensuring period.

6. The writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

06.09.2024

Index : Yes/ No
Internet : Yes/No
Neutral Citation : Yes/No
kkd



W.P.No.3997 of 2022

WEB COPY

To

1. The Commissioner,
Greater Chennai Corporation,
Ripon Buildings,
Chennai 600 003.
2. The Assistant Revenue Officer,
Greater Chennai Corporation Zone-XI,
No.123, Arcot Road,
Valasaravakkam,
Chennai 600 087.
3. The Assessor
Greater Chennai Corporation Zone-XI,
No.123, Arcot Road,
Valasaravakkam,
Chennai 600 087.
4. The Senior Accounts Officer,
Area Office-II, (CMWSSB),
Chennai Metropolitan Water Supply,
and Sewerage Board,
No.8-A, Gengaiamman Koil Street,
Alapakkam, Maduravoil,
Chennai 600 095.
5. The Thasildar
Area Office-II(CMWSSB)
Chennai Metropolitan Water Supply,
and Sewerage Board,
No.8-A, Gengaiamman Koil Street,
Alapakkam, Maduravoil,
Chennai 600 095.



WEB COPY



W.P.No.3997 of 2022

C.SARAVANAN, J.

kkd

W.P.No.3997 of 2022

06.09.2024