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W.P.Nos.4892,8504,8572 and 9997 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4892, 8504, 8572 and 9997 of 2023

and

W.M.P.Nos.4912, 4913, 8694, 8696, 8753, 8755, 10054 and 10056 of 2023

W.P.Nos.4892 and 9997 of 2023

Ammakamma Charities,
Rep. by Sri N.M.Noorul Ameen,
S/o.Md.Ibrahim,
No.41/21, N.S.C.Bose Road,
Chennai-600 079.

... Petitioner in
W.P.Nos.4892 and 9997 of 2023

Vs.

1.Special Tahsildar (R & R Act),
Part-5,
Chennai Metropolitan Water Supply & Sewerage Board,
Chennai-600 002.

2.The Senior Accounts Officer-V,
Area-V, CMWSSB,
1, M.C.Road, Anna Poonga,
Chennai-600 021.

3.The Assistant Engineer No.5,
Chennai Metropolitan Water Supply & Sewerage Board,
1, M.C.Road, Anna Poonga,
Chennai-600 021.

4.The Depot Manager,
Chennai Metropolitan Water Supply & Sewerage Board,



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Memorial Hall Road,
Park Town, Chennai-600 003.

... Respondents in
W.P.Nos.4892 and 9997 of 2023

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Prayer in W.P.No.4892 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records apropos to the impugned orders dated 05.01.2023 under reference Che.Ku.Vaa.Div-05-Depot 59, passed by the respondent, impugned order dated 06.02.2023 under reference Lr.No.CMWSSB/Area-V/Depot-59/R2/B&C/656 2023 passed by the 2nd respondent and impugned order dated 05.01.2023 passed by the 1st respondent and quash the same and consequently, direct the respondents to restore the sewerage connection for the subject property situated at Door No.41/21, NSC Bose Road, Chennai-600 079.

Prayer in W.P.No.9997 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records apropos to the impugned orders dated 28.02.2023 issued in the nature of FORM 1 [See Section 7] Demand Notice under Section 7 of the Revenue Recovery Act, under reference No.CMC No.05/059/02686/000 passed by the 1st respondent and quash the same and consequently, direct the respondents to restore the sewerage connection for the subject property situated at Door No.41/21, NSC Bose Road, Chennai-600 079.

W.P.Nos.8504 and 8572 of 2023

M/s.Mummy Daddy Shop,
Rep. By its Prop.Mr.Mohideen,
S/o.Mr.Syed,
Carrying on business at Shop No.13,
No.41/21, N.S.C.Bose Road,



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Chennai-600 079.

... Petitioner in W.P.No.8504 of 2023

M/s.Riyaz Textiles,
Rep. its Prop.Mr.Abdul Kareem,
S/o.Late Mr.Ziyageen,
Carrying on business at Shop No.9,
No.41/21, N.S.C.Bose Road,
Chennai-600 079.

... Petitioner in W.P.No.8572 of 2023

Vs.

1.The Senior Accounts Officer-V,
Area-V, CMWSSB,
1, M.C.Road, Anna Poonga,
Chennai-600 021.

2.The Area Engineer,
Area-V, CMWSSB,
1, M.C.Road, Anna Poonga,
Chennai-600 021.

... Respondents in
W.P.Nos.8504 and 8572 of 2023

Common Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records apropos to the impugned order dated 17.02.2023 under reference CMC No.05/059/02686/000 passed by the respondents and quash the same and consequently, direct the respondents to restore the sewerage connection for the subject property situated at Door No.41/21, NSC Bose Road, Chennai-600 079.

For Petitioner : Mr.M.Ganesan (In all W.Ps)
For Respondent : Mr.M.Vinoth (In all W.Ps)
Standing Counsel

COMMON ORDER

By this common order all these four writ petitions are disposed of.



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2. W.P.No.4892 of 2023 has been filed by the petitioner wherein the petitioner has challenged the impugned demand dated 05.01.2023 and 06.02.2023.

3. W.P.No.9997 of 2023 has been filed by the petitioner wherein the petitioner has challenged the impugned order dated 28.02.2023 issued in Form-1 demanding the amount specified therein. The demand pertains to purported arrears of water tax charges from the petitioner for a period of 25 years.

4. W.P.Nos.8504 and 8572 of 2023 have been filed by the petitioner wherein the petitioner has challenged the impugned order dated 17.02.2023 issued under Reference CMC No.05/059/02686/000 demanding the amount specified therein. The demand pertains to purported arrears of water tax charges from the petitioner.

5. The common counter that has been filed by the respondents. In paragraph No.7 of the counter, it is stated as follows:-

“7. I submit that the writ petitioner – property owner has now settled the entire dues to the Board under



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receipt no.22-23/Z05/1/844, dated:29.03.2023 and no.22-23/W059/1/3016 dated:30.03.2023. This factual position was appraised to the Hon'ble Court during the hearing."

6. It is noticed that the petitioner has also challenged the property tax assessment for the same period. Earlier, the petitioner has challenged the property tax assessment in W.P.No.8675 of 2025. By an Order dated 13.03.2025, this Court had granted interim stay of recovery of proceedings pursuant to the determination of property tax. Pending disposal of the above writ petition, yet another demand notice dated 19.08.2025 was issued which is now subject matter of W.P.No.38134 of 2025.

7. The petitioner would submit that the property tax was revised only in the year 2022-23 which is now subject matter of the pending disposal of the writ petitions. Therefore, it is submitted that there is no scope for demanding water tax and property tax for the entire period from 2001 onwards.

8. The determination of water tax is dependent on the property tax that has been determined by the respondent. As far as sewerage charges are



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concerned, it is also dependent on the formula adopted by the respondent based on the property tax determined by the Corporation. Therefore, there is no scope for challenging the impugned demand notice. Water tax and Sewerage tax charges demanded from the petitioner along with the property tax determined by the Corporation remains intact.

9. Considering the same, writ petitions are disposed of. However, liberty is given to the petitioner to apply for refund or for adjustment of the amount that has been paid by the petitioner in case there is a downward revision of property tax pursuant to the order passed in W.P.Nos.8675 of 2025 and W.P.No.38134 of 2025. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

08.12.2025

ssn



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C.SARAVANAN, J.,

ssn

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