



W.P.No.31868 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.02.2025

CORAM

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.31868 of 2014
and M.P.Nos.1 & 2 of 2014

Mangala Nagar Social Welfare Association,
Rep.by its Treasurer, P.Suria Prakash

... Petitioner

VS.

1. The Chennai Metropolitan Water Supply and
Sewerage Board,
Rep.by its Managing Director,
No.1, Pumping Station Road,
Chintadripet, Chennai-2.

2. The Area Engineer No.XI,
Chennai Metropolitan Water Supply and
Sewerage Board,
No.1, Pumping Station Road,
Chintadripet, Chennai-2.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus directing the respondents to quash the impugned demand notice dated 20.08.2014 issued by the 2nd respondent as illegal, unjust and arbitrary and to direct



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them to levy and collect water tax from the petitioner at part with the tax levied on the other consumers of corporation of Madras.

For Petitioner : No Appearance

For Respondents : Mr.N.Paul Sundar Singh

ORDER

The present writ petition has been filed challenging the impugned demand notice issued by the second respondent dated 20.08.2014 and quash the same and for a direction to the respondents to levy and collect water tax from the petitioner at part with the tax levied on the other consumers of corporation of Madras.

2. There is no representation for the petitioner.

3. Heard the learned counsel for the respondents.

4. It is seen from the records that similar matter has already been dealt with by this Court in W.P.No.29007 of 2014 dated 05.11.2024. The relevant portion of the said order is extracted hereunder :-



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3.A learned Single Judge, in that particular writ petition, which also deals with the same issue about merger of 42 Urban Local Bodies with the Chennai Municipal Corporation and levying of taxes, fees and duties had upheld the charges for water supply and sewage services at Rs.150/- though a ground was raised that Greater Chennai Corporation should levy it at the rate which the Corporation levies for the existing residents. The learned Single Judge had also held as follows:

“9.The 42 Urban Local Bodies were merged with the Chennai Municipal Corporation vide G.O.(Ms).No.97 dated 19.07.2011 with effect from 01.10.2011. Gazette notification also issued to the effect that all the taxes, fees and duties in respect of water supply and sewage services as levied by the local authority concerned before the date of the such extension shall be deemed to have been levied by the Board under the provision of the Act and shall continue to be in force accordingly, until such taxes, fees and duties are revised, cancelled or suspended by anything done on any action taken under this Act. Besides Sec.44 of the Act also empowers Board to levy water supply charges at different rate for different areas.

10.When there is a Gazette notification even at the time of merger to continue to receive the charges fixed by the erstwhile Town Panchayat and the same remain in force till it is revised. The date of merger is of the year 01.10.2011, even now the said amount is continuing and no revision whatsoever is taken place even after passage of more than 11 years.



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11. Therefore, this Court is of the view that when the Gazette notification permits the Corporation to receive the amount and Sec.44 also empowers to fix the different rate, the Writ petitioner cannot challenge the same. Even now there is no revision, the same amount of Rs.150/- is collected.”

4. The learned counsel for the respondents had also forwarded a copy of the Tamil Nadu Government Gazatte Extraordinary published on 23.02.2012 wherein, it had been gazetted as follows:

“2. To section 87 of the Chennai Metropolitan Water Supply and Sewerage Act, 1978, the following proviso shall be added, namely:-

“Provided that all taxes, fees and duties, in respect of water supply and sewerage services as levied by the local authority concerned before the date of the such extension, shall be deemed to have been levied by the Board under the provisions of this Act and shall continue to be in force accordingly, until such taxes, fees and duties are revised, cancelled or superseded by anything done or any action taken under this Act.”

5. The learned Single Judge in the earlier writ petition had also taken notice of such publication in the gazette



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and had passed the aforementioned order. The same order also accrues to the writ petitioner. Accordingly, this Writ Petition stands dismissed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

5. In view of the above, this writ petition stands dismissed on merits. No costs. Consequently, connected miscellaneous petitions are closed.

14.02.2025

Index : Yes/No.
Internet : Yes/No.
Neutral Citation : Yes/No
Speaking : Non-speaking Order
kkd

To

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Rep.by its Managing Director,
No.1, Pumping Station Road,
Chintadripet, Chennai-2.
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J.SATHYA NARAYANA PRASAD, J.

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