



WEB COPY



W.P.No.24996 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24996 of 2025
& W.M.P.No.28166 of 2025

Shriannaa Merchandise Pvt. Ltd.,
Rep. by Mr.Alkesh Gupta,
Gokul Towers, Ground Floor,
Door No.5, 9/10 C.P.Ramaswamy Road,
Alwarpet, Chennai - 600 018.

... Petitioner

Vs.

The Special Tahsildar,
Chennai Metro Water and Sewage Board,
No.1, Dr.Ranga Road, Abhiramapuram,
Chennai - 600 018.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus directing the respondent to provide sufficient time to make payment demanded vide notice GCC No.7305747160 for the connection Old No.CMC 091230204800 and New CMC No.09123002048 and to furnish statement of details for payment of arrears for service of the above said connections.



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For Petitioner : Mr.B.Manoharan
for M/s.Mannarsamy

For Respondent : Mrs.V.Vijayalakshmi,
Standing Counsel

ORDER

This writ petition has been filed to direct the respondent to provide sufficient time to make payment demanded vide notice GCC No.7305747160 for the connection Old No.CMC 091230204800 and New CMC No.09123002048 and to furnish statement of details for payment of arrears for service of the above said connections.

2. Mrs.V.Vijayalakshmi, learned Standing Counsel, takes notice on behalf of the respondent. By consent of the parties, this main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the petitioner-company had been paying the property tax without any default. This being the case, without prior demand notice and



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opportunity of personal hearing, the respondent issued a recovery notice dated 26.06.2025, demanding a total amount of Rs.1,67,872/- to be paid within 7 days, failing to pay the said amount within 7 days will lead to discontinuance of the water and sewage connection and the consequent attachment of the said property, which is a clear violation of principles of natural justice. Hence, the petitioner has come forward with this writ petition.

4. Further, he would fairly submit that the petitioner is willing to deposit a total demand of Rs.1,21,142/- by virtue of 4 equal monthly instalments. Hence, he prayed this Court to set aside the demand notice dated 26.06.2025.

5. On the other hand, the learned Standing Counsel appearing for the respondent would submit that in the present case, the petitioner may be directed to deposit a tax demand, within a period of two months.



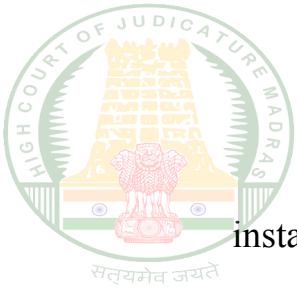
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6. Heard the learned counsel for the petitioner and the learned Standing Counsel appearing for the respondent and also perused the materials available on record.

7. In the case on hand, it is evident that the respondent issued a recovery notice on 26.06.2025, without providing an opportunity of personal hearing or sending prior demand notice. In the present case, the respondent ought to have issued the show cause notice, prior to the issuance of the recovery notice, however the respondent failed to do so. Hence, taking into consideration the facts and circumstances of the case and the fair submission made by the learned counsel for the petitioner, this Court is inclined to set aside the recovery notice dated 26.06.2025. Accordingly, this Court passes the following order:-

(i) The order impugned herein is set aside on condition that the petitioner pays a sum of Rs.1,21,142/- (Rupees One Lakh Twenty One Thousand One Hundred and Forty Two only) to the respondent in four (4) equal monthly instalments. The first instalment of Rs.31,142/- shall be paid on or before 30th of July 2025 and the remaining three



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instalment of Rs.30,000/- each shall be paid on or before of 30th of the successive months i.e., August 2025 to October 2025.

(ii) The respondent is granted liberty to issue show cause notice to the petitioner and an opportunity of personal hearing.

(iii) Thereupon, the petitioner is directed to file an appropriate reply.

With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

16.07.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
vm

To:

The Special Tahsildar,
Chennai Metro Water and Sewage Board,
No.1, Dr.Ranga Road, Abhiramapuram,
Chennai - 600 018.



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KRISHNAN RAMASAMY.J.,

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