



W.P. No.29724 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.04.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.29724 of 2022

and

W.M.P. Nos.29116 and 29117 of 2022

Dr.Rabindran's Health Care Centre Pvt. Ltd.,
Rep. By its Director Dr.R.N.Baba,
New No.96, Old No.212,
MTH Road, Ambattur,
Chennai-600 053.

... Petitioner

Vs.

1.Chennai Metropolitan Water Supply and Sewerage Board,
Rep. By its Managing Director,
No.1, Pumping Station Road,
Chintadripet, Chennai-600 002.

2.Special Tahsildar,
Revenue Recovery,
Chennai Metropolitan Water Supply and Sewerage Board,
Zone-7, No.1, T.S.Krishna Nagar,
Ambattur, Chennai-600 037.

3.The Commissioner,
Corporation of Chennai,
Ripon Buildings, No.1131,
EVR Periyar Salai, Park Town,
Chennai-600 003.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned notice which was posted on the property on 28.09.2022 in respect to assessment No.07-081-02833-000 stipulating that distraint proceedings will be initiated against the petitioner and quash the same and further direct the 2nd and 3rd respondents to not take any adverse action on the property in respect to the said impugned notice.

For Petitioner : Mr.B.Deepak Narayanan

For Respondents : Mr.N.Paul Sunder Singh
(for R1, R2)
Mr.E.C.Ramesh
Standing Counsel (for R3)

ORDER

The writ petition is filed challenging the levy of water and sewerage tax vide notice dated 28.09.2022.

2. It is submitted that water and sewerage tax is made on the basis of the annual value determined for levy of property tax under Chennai City Municipal Corporation Act, 1919.

3. It is submitted that the property tax which was levied for the premises in question vide proceedings dated 11.09.2015, was carried in appeal before the Taxation Appeals Tribunal in TAT No.11 of 2021 whereby Tribunal has set aside the final assessment order dated 11.09.2015 and remanded the matter back to the



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1st Respondent to pass fresh speaking orders after giving an opportunity of hearing to the petitioner after finding that order dated 11.09.2015 is made without giving any reasons for enhancement and does not contain any details with respect to mode of fixing of Annual Rental Value or method of assessment of property tax.

4. It is submitted that subsequent to the order of remand by appellate authority, no fresh order has been made. It is further submitted that inasmuch the order dated 11.09.2015 is set aside for a denovo consideration, the impugned levy of water and sewerage tax needs to be set aside and may have to be deferred until annual value and property tax is determined under Chennai City Municipal Corporation, Act, 1919 pursuant to the remand by the Tribunal.

5. Learned counsel for Respondents while agreeing to the above, would submit that they may be granted liberty to levy water and sewerage tax, once the levy of property tax is determined, pursuant to remand.

6. The submission made by the learned counsel for Respondents is accepted. The impugned order is set aside with liberty to levy water and sewerage tax once the annual value/property tax is determined under Chennai



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City Municipal Corporation, Act, 1919 pursuant to the order of remand by the
Tribunal. The respondent would submit that the petitioner would until then
continue to pay water and sewerage tax at the present rates, which was agreed to
by the learned counsel for petitioner.

7. Writ petition stands disposed of with the above directions. There shall
be no order as to costs. Consequently, the connected miscellaneous petitions are
closed.

17.04.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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