



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 10293 & 10302 of 2026

AND

WMP Nos. 11155 , 11159, 11160, 11165, 11166 & 11169 of 2026

Prince Srivari Vidyalaya
Rep by its Chairman K.Vasudevan
(under the Management of prince
Educational society) at No.93, College Road,
Nanganallur Chennai-600114

..Petitioner(s)

Vs

1. The Commissioner
Corporation of chennai
Rippon Building, Park Town
Chennai-600 003
2. The Assistant Revenue Officer Chennai
Corporation
Zone-12Alandur, Chennai-16
3. Area Engineer Chennai Metropolitan Water
Supply and Sewerage Board
Area office -12, New Premises at O.H.TOpp.
To RTO office, No.1, New StreetAlandur,
Chennai-600016
4. Senior Accounts Officer Chennai Metropolitan
Water Supply and Sewerage Board
Area office -12, New Premises at O.H.TOpp.
To RTO office, No.1, New Street, Alandur,
Chennai-600016
5. The Special Tashildar Chennai Metropolitan
Water Supply and Sewerage Board
Area office -12, New Premises at O.H.TOpp.
To RTO office, No.1, New Street,
AlandurChennai-600016



..Respondent(s)

WP No. 10302 of 2026

WEB COURT

1. Prince Matriculation Higher secondary school
Rep by its chairman K.Vasudevan
(Under the Management of prince Educational
society)
at No.67 and 68 college Road
Nanganallur
Chennai-600 114
2. Prince Matriculation Higher Secondary School
Zone-12 Alandur, Chennai-16

..Petitioner(s)

Vs

1. The Commissioner
Corporation of chennai
Rippon Building, Park Town
Chennai-600 003
2. The Assistant Revenue Officer Chennai
Corporation Zone12 Alandur Chennai
Chennai Corporation Zone 12 Alandur,
Chennai-16
3. The Assistant Revenue Officer Chennai
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Zone-12, Alandur, Chennai-16
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To RTO office, No.1, New Street,
Alandur Chennai-600016

..Respondent(s)



PRAYER in WP No. 10293 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned attachment proceedings dated 4.2.2026 and consequent distraint orders dated 24.2.2026 FORM-1 for assessment CMC No.12/164/09941/000 and CMC NO.12/164/10721/000 issued by the 5th Respondent and quash the same and consequently direct the 1st, 2nd Respondents to dispose of the representation /Appeal filed by the Petitioner dated 24.9.2025

PRAYER in WP No. 10302 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned attachment proceedings dated 4.2.2026 and consequent distraint orders dated 24.2.2026 FORM-1 for assessment CMC No.12/164/00495/000 and CMC NO.12/164/18381/000 and CMC No.12/164/10741/000 issued by the 5th Respondent and quash the same and consequently direct the 1st and 2nd Respondents to dispose of the representation /Appeal filed by the Petitioner dated 24.09.2025

For Petitioner :	Mr.P Muthusamy
in both cases	
For Respondent(s):	Mrs.S.Vanitha Joice Rani
in both cases	Standing Counsel for R1 & R2
	Ms.V.Vijayalakshmi for R3 & R5
	for CMWSSB

COMMON ORDER

Mrs.S.Vanitha Joice Rani, learned Standing Counsel takes notice for the Respondents 1 and 2 and Ms.V.Vijayalakshmi, learned Counsel takes notice for the Respondents 3 and 5.



2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner, learned Standing Counsel for the Respondents 1 and 2 and learned Counsel for the Respondents 3 and 5.

3. The Petitioner appears to have already discharged the property tax demanded by the Respondents 1 and 2. As a consequence of the demand confirmed by the Respondents 1 and 2 towards the property tax, the Respondents 3 to 5 are now demanding Water and Sewerage tax from the Petitioner.

4. It is submitted that multiple assessments have been made by the Respondents 1 and 2, as a consequence of which demands have been confirmed towards the water tax by the Respondents 3 and 4, which is sought to be recovered by the 5th Respondent.

5. Learned Counsel for the Petitioner submits that the Petitioner has given a representation against Property Tax Assessment on 24.09.2025 before Respondents 1 and 2. It is submitted that if the representation is considered by the Respondents 1 and 2, question of imposing additional burden towards water tax from the Petitioner, would not arise.



6. Learned Standing Counsel for the Respondents 1 and 2 submits that the Petitioner's representation will be considered and disposed of on merits.

7. Recording the same, these respective Writ Petitions are disposed of by directing the Respondents 1 and 2 to consider the Petitioner's Appeals/ Representations dated 24.09.2025, and to pass appropriate orders on merits and in accordance with law. Pending such exercise, the recovery proceedings by the 5th Respondent shall be kept in abeyance.

8. Needless to state that the 5th Respondent, as well as, Respondents 3 and 4, will be entitled to recover the water tax subject to the final decision to be taken by the Respondents 1 and 2.

9. These Writ Petitions stands disposed of together with the above observations. No costs. Connected Miscellaneous Petitions are closed.

24-03-2026

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

GV



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