



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 33856 of 2022
and W.M.P.Nos.33332, 33333 & 33334 of 2022**

Ma You Chang David,
S/o Late Ma You chung, No. 27/1 (12/1), Ground
Floor, Aravamudu Garden, Egmore
Chennai 600 008

..Petitioner(s)

Vs

1. Greater Chennai Corporation
Rep by its Commissioner Ripon Buildings
Chennai 600 003
2. Chennai Metropolitan Water supply and
Sewerage Board Rep. By its Managing
Director, No. 1 pumping station Road,
Chintadripet, Chennai 600 002

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, Call for the records pertaining to the Impugned Notice issued by the 1st Respondent in Notice No. 1 The Property Tax General Revision in No. 11 / 22 - 23 / 1269572 dated 09.09.2022 revising the property Tax pertaining to the property at Door No. 11/2, Old No. 4/2, Evening Bazaar Road, Edapalayam Chennai 600 003 and the consequent demand Notice dated 16.11.2022 issued by the 2nd respondent revising Water



and Sewerage Tax and demand charges to the above said property and quash the same as illegal, arbitrary and unconstitutional.

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For Petitioner(s): Ms.Karthikaa Ashok

For Respondent(s): Ms.K.Aswini Devi,
SC (Corpn.) for R1

Mr.N.Paul Sunder Singh for R2

ORDER

The property tax revision notice dated 09.09.2022 in respect of the property at Door No.11/2, Evening Bazaar Road, Edapalayam Chennai 600 003 and the consequent demand notice dated 16.11.2022 of the CMWSSB are challenged in this writ petition.

2. Learned counsel for the petitioner submits that the matter stands resolved by subsequent developments. She contends that the demand notice of CMWSSB is not in consonance with the charges indicated by the CMWSSB in respect of properties without a water connection. She refers to the online tariff reproduced at page 71 of the paper book.

3. Learned standing counsel for the CMWSSB relies on the counter affidavit and points out that the applicable charges are indicated at page 4



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4. In page 4 of the counter affidavit, it is stated as under:

“Accordingly, sewer charges alone are being levied under Sec 47(5) of CMWSS Act, 1978 w.e.f I/12-13 to II/22-23 at the Rate of Rs. 303 per month total amounting to Rs. 26,943/- as on 31.05.2023 and the demand for I/23-24(Apr-sep) for Rs. 2004 at the Rate of Rs. 334 per month.”

5. In effect, it is stated that only sewerage charges at Rs.303/- per month were levied from the first half of the 2012-13 to the second half of 2022-23 and that this amounts to Rs.26,943/- as on 31.05.2023. With regard to the period commencing from the first half of 2023-24, it is stated that the rate per month was revised upward to Rs.334/- per month.

6. The amounts mentioned in the counter of the CMWSSB do not tally with the impugned demand notice. Consequently, the impugned demand notice cannot be sustained.

7. For reasons aforesaid, this writ petition is disposed of on the following terms:



(i) Impugned demand notice dated 16.11.2022 of the CMWSSB is set aside without prejudice to the right of CMWSSB to levy and make a demand as per the rates mentioned in the counter affidavit.

(ii) If the petitioner fails to make the payment on demand, it is also open to the CMWSSB to take necessary recovery measures. If the petitioner has paid in excess earlier, subject to re-conciliation, an adjustment may be made.

(iii) There shall be no order as to costs.

(iv) Consequently, the connected writ miscellaneous petitions are closed.

05-06-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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