

**HIGH COURT FOR THE STATE OF TELANGANA  
AT HYDERABAD  
(Special Original Jurisdiction)**

TUESDAY, THE THIRD DAY OF SEPTEMBER  
TWO THOUSAND AND TWENTY FOUR

**PRESENT**

**THE HONOURABLE THE CHIEF JUSTICE ALOK ARADHE  
AND  
THE HONOURABLE SRI JUSTICE J SREENIVAS RAO**

**WRIT PETITION NO: 9720 OF 2013**

**Between:**

Chowmohalla Palace Trust Khilawat, Near Channinar, Hyderabad - 500 002,  
Represented by its Palace Administrator Mr. Syed Zaheer, S/o. Syed Ibrahim  
Aged 40 yrs, R/o. H.No.20-3-139/1/2/A, Shipli Jung, Husain Alam, Hyderabad.

**...PETITIONER**

**AND**

1. Government of Andhra Pradesh, Rep by its Principal Secretary Municipal Administration and Urban Development Department, Secretariat Buildings, Hyderabad
2. Greater Hyderabad Municipal Corporation, Rep by its Commissioner Lower Tank Bund Road, Hyderabad.
3. The Deputy Commissioner, Circle No.5, Greater Hyderabad Municipal Corporation, Sardar Mahal, Hyderabad

**...RESPONDENTS**

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 3<sup>rd</sup> Respondent in issuing Proceedings in Lr. No. 253/TC5/ GHMC/2013, dated 07.03.2013 as illegal, arbitrary, unconstitutional and violative of the provisions of the Greater Hyderabad Municipal Corporation Act, 1955 and the Hyderabad Municipal Corporation (Assessment of Property Tax) Rules, 1990 and set aside the same.

**I.A. NO: 1 OF 2013(WPMP. NO: 12108 OF 2013)**

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all recovery proceedings in pursuance of the proceedings issued by the 3<sup>rd</sup> Respondent in Lr. No. 253/TC5/ GHMC/2013, dated 07.03.2013, pending the disposal of the writ petition.

**Counsel for the Petitioner: SRI AKARSH S.V., REPRESENTS FOR  
SRI AVINASH DESAI**

**Counsel for the Respondent No.1: GP FOR MUNICIPAL ADMN AND URBAN  
DEVELOPMENT**

**Counsel for the Respondent No.2 and 3: SRI PRAVEEN KUMAR VEERJALA,  
SC FOR GREATER HYDERABAD MUNICIPAL CORPORATION(GHMC)**

**The Court made the following: ORDER**

THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE

AND

THE HON'BLE SRI JUSTICE J.SREENIVAS RAO

Writ Petition No.9720 of 2013

ORDER: (Per the Hon'ble the Chief Justice Alok Aradhe)

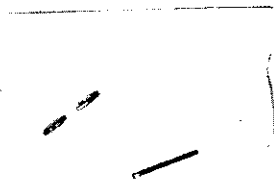
Mr. Akarsh S.V., learned counsel represents Mr. Avinash Desai, learned Senior Counsel for the petitioner.

Mr. Praveen Kumar Veerjala, learned Standing Counsel for Greater Hyderabad Municipal Corporation (GHMC) appears for respondents No.2 and 3.

2. In this writ petition, the petitioner *inter alia* has assailed the validity of the order dated 07.03.2013, passed by the Deputy Commissioner, GHMC, Circle No.5 (respondent No.3), by which the property tax levied on the petitioner has been increased from Rs.2,62,440/- to Rs.7,04,355/- per year.

3. In order to appreciate the challenge of the petitioner to the impugned order, relevant facts need mention. Petitioner- Chowmohalla Palace Trust is a trust constituted under a registered instrument. Chowmohalla Palace bears municipal Nos.20-4-211 to 255 and is situated in Quilwath, Hyderabad (hereinafter referred to as 'the Palace'). The Palace is more than 250 years old and has been recognised as a heritage site by the United Nations Educational, Scientific and Cultural Organization (UNESCO).

4. The Palace is, admittedly, situated within the limits of GHMC and the property owned by it is subject to levy of property tax. In the year 2012-2013, annual property tax @ Rs.2,62,440/- was levied on the property held by the Palace. The GHMC issued a notice dated 05.12.2012, by which the Administrative Officer of the Palace was



asked to participate in a hearing, which was scheduled to be held on 12.12.2012. After affording an opportunity of hearing to him, a notice of demand dated 16.01.2013 was issued demanding a total sum of Rs.28,33,251/- towards property tax as on January, 2013. Thereafter, the impugned order dated 07.03.2013 was passed by the Deputy Commissioner, GHMC, by which the annual property tax on the properties of the Palace was enhanced from Rs.2,62,440/- to Rs.7,04,355/-. Challenging the aforesaid order dated 07.03.2013, the present writ petition has been filed.

5. A Division Bench of this Court, while entertaining the writ petition, has granted an interim order on 02.04.2013, by which the respondents were restrained from taking any action subject to payment of the admitted

property tax by the petitioner *i.e.*, Rs.2,62,440/- per annum.

6. Learned counsel for the petitioner, while inviting the attention of this Court to the impugned order dated 07.03.2013, submitted that the order does not contain any reason.

7. On the other hand, learned Standing Counsel for respondents No.2 and 3 has pointed out that petitioner has an alternative efficacious remedy of appeal under Section 282 of the GHMC Act, 1955.

8. We have considered the submissions made on both sides and have perused the record.

9. Ordinarily, we would have relegated the petitioner to avail of the alternative remedy. However, in the peculiar facts and circumstances of the case, the remedy of appeal

is not an efficacious remedy as the impugned order is bereft of any reasons and a person aggrieved is required to be apprised of the grounds on which the order was passed against him. In the instant case, in case the petitioner is relegated to the alternative remedy of appeal, the remedy of appeal would not be effective as no grounds have been furnished on the basis of which the order has been passed against the petitioner.

10. It is trite law that even a quasi-judicial authority is required to assign reasons for passing the order. In view of the decision laid down by the Supreme Court in **Victoria Memorial Hall v. Howrah Ganatantrik Nagrik Samity**<sup>1</sup>, reasons were held to be the heartbeat of every conclusion, apart from being an essential feature of the principles of natural justice that ensure transparency and fairness in the decision making process (See **Maya**

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<sup>1</sup> (2010) 3 SCC 732

Devi v. Raj Kumari Batra<sup>2</sup>, Sant Lal Gupta v. Modern Coop. Group Housing Society Ltd.<sup>3</sup>, Union of India v. Talwinder Singh<sup>4</sup> and Union of India v. Ravinder Kumar<sup>5</sup>).

11. In view of the above, the impugned order dated 07.03.2013 is bereft of any reason and therefore, the same is set aside. The competent authority of GHMC is granted liberty to pass a fresh order by assigning reasons within a period of four weeks from the date of receipt of a copy of the order passed today.

12. Till a decision is taken by the competent authority of GHMC, interim order dated 02.04.2013 granted by the Division Bench of this Court shall continue.

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<sup>2</sup> (2010) 9 SCC 486

<sup>3</sup> (2010) 13 SCC 336

<sup>4</sup> (2012) 5 SCC 48C

<sup>5</sup> (2015) 12 SCC 291



13. It is made clear that this Court has not expressed any opinion with regard to the merits of the case.

14. Accordingly, the Writ Petition is disposed of. No costs.

As a sequel, miscellaneous petitions, pending if any, stand closed.

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SD/-V.KAVITHA  
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Principal Secretary Municipal Administration and Urban Development Department, Government of Andhra Pradesh, Secretariat Buildings, Hyderabad
2. The Commissioner Lower Tank Bund Road, Greater Hyderabad Municipal Corporation, Hyderabad.
3. The Deputy Commissioner, Circle No.5, Greater Hyderabad Municipal Corporation, Sardar Mahal, Hyderabad
4. One CC to Sri Avinash Desai, Advocate [OPUC]
5. One CC to Sri Praveen Kumar Veerjala, SC FOR Greater Hyderabad Municipal Corporation (GHMC)
6. Two CCs to GP for Municipal Administration Urban Development, High Court for the State of Telangana, at Hyderabad [OUT]
7. Two CD Copies

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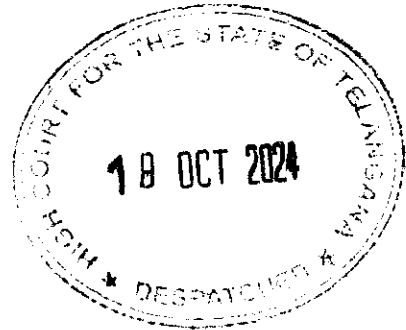
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**HIGH COURT**

**DATED:03/09/2024**

**ORDER**

**WP.No.9720 of 2013**



**DISPOSING OF THE WRIT PETITION**

**WITHOUT COSTS**

*(10) Copies  
Sms  
7/10/24*