

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

WEDNESDAY, THE ELEVENTH 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: 20955 OF 2012

Between:

UMAJAY ASSOCIATES, (Proprietary concern) Having its Office at 1-20-248,
Umajay Complex, Rasoolpura, Secunderabad Rep.by its Proprietor
Mr.M.Mohan Krishna

...PETITIONER

AND

1. State of Andhra Pradesh, Rep. by its Principle Secretary to Govt., Municipal Administration and Urban Development Department, Secretariat Building, Saifabad, Hyderabad.
2. Grater Municipal Corporation of Hyderabad, Office at Lower Tank Bund, Domalguda, Hyderabad. Rep.by its Commissioner
3. Deputy Commissioner, Greater Municipal Corporation of Hyderabad, Qutubullapur Circle, Secunderabad.

...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 set-aside the action of the Respondents i.e., enhancement of the existing rate of property tax from 4 to 5 times in respect of Petitioner property bearing H.No.1-197/1, situated at Vennalagadda, Qutubullapur Mandal, Ranga Reddy District under the guise of GO.MS.No.88, dated 5/3/2011 as the same is violative of the provisions of the Hyderabad Municipal Corporation Act, Hyderabad Municipal Corporation (Assessment of Property Tax) Rules, 1990 and omitting Rule 9, 10 and 11 thereof in GO.MS.No.88, Municipal Administration and Urban Development Department dated 5/3/2011 and failed to consider the representation dated 4/2/2012 of the Petitioner in any manner what-so-ever and threatening to recover the enhanced tax and to set-aside the same while directing the Respondents to determine the tax after taking recourse of the law and the procedure prescribed thereof by issuance of a Writ more particularly a Writ in the nature of a Writ of Mandamus or any other appropriate writ or order or direction as

the Hon'ble Court may deem fit and proper in the circumstances of the case or else the Petitioners will be put to great hardship and suffer irreparable loss.

I.A. NO: 1 OF 2012(WPMP. NO: 26846 OF 2012)

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 further proceedings pursuant to the enhanced tax demand notice of the Respondents pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI T. SURYA SATISH FOR SRI. G PURUSHOTHAM REDDY

Counsel for the Respondent NO.1: GP FOR MUNICIPAL ADMN AND URBAN DEV

Counsel for the Respondent Nos.2 & 3: MS. T. KANYA KUMARI FOR SRI M. DHANANJAY REDDY SC FOR 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.20955 of 2012

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

Mr. T. Surya Satish, learned counsel represents Mr. G. Purushotham Reddy, learned counsel for the petitioner.

Ms. T. Kanya Kumari, learned counsel represents Mr. M. Dhananjay Reddy, learned Standing Counsel for the Greater Hyderabad Municipal Corporation for respondent Nos.2 and 3.

2. In this writ petition, the petitioner has assailed the validity of the action of the Greater Municipal Corporation of Hyderabad (hereinafter referred to as "the Corporation") in enhancing the rate of property tax from 4 to 5 times in respect of the property of the petitioner on the ground that the same is violative of the provisions of the Hyderabad Municipal Corporation Act, 1955 (hereinafter referred to as "the Act") as well as the

Hyderabad Municipal Corporation (Assessment of Property Tax) Rules, 1990 (hereinafter referred to as "the Rules").

3. Facts giving rise to filing of this writ petition in nutshell are that the petitioner is the owner of a part of building measuring 25001 square feet bearing D.No.6-197/1 situated at Vennelagadda, Qutubullapur Mandal, Ranga Reddy District.

4. According to the petitioner, the building has been constructed as per the sanctioned plan and used for industrial purposes. The property tax in respect of the said building was assessed by the Corporation @ Rs.4.18 per square feet and was fixed at Rs.1,04,109/- per year. The petitioner has paid the property tax up to the year 2010-2011.

5. The grievance of the petitioner as urged in the writ petition is that the existing property tax has been enhanced without giving any notice to the petitioner and in violation of the provisions of the Act and the Rules. It

is stated that the special notice, which is required to be served, has not been served on the petitioner.

6. Learned counsel for the petitioner submits that the respondents be directed to serve a special notice under Section 220(2)(3) of the Act to the petitioner and the petitioner be granted liberty to file objections before the Deputy Commissioner within a period of 15 days as provided under the Act.

7. The aforesaid prayer has not been opposed by the learned Standing Counsel for the Corporation. It has been submitted that the special notice as envisaged under Section 220(2)(3) of the Act shall be served on the petitioner within a week.

8. In view of the aforesaid submission and in the facts and circumstances of the case, it is directed that the Corporation shall serve a special notice as envisaged under Section 220(2)(3) of the Act to the petitioner within a period of one week and the petitioner is granted liberty to file objections before the Deputy Commissioner, if so

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advised, within a period of 15 days from the date of receipt of such special notice.

9. With the aforesaid direction, the writ petition is disposed of

Miscellaneous applications, if any pending, shall stand closed. There shall be no order as to costs.

SD/-N. SRIHARI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

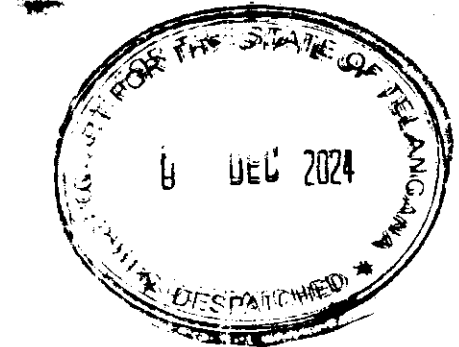
To,

1. The Principle Secretary to Govt., Municipal Administration and Urban Development Department, Secretariat Building, Saifabad, Hyderabad.
2. The Commissioner Grater Municipal Corporation of Hyderabad, Office at Lower Tank Eund, Domalguda, Hyderabad.
3. Deputy Commissioner, Greater Municipal Corporation of Hyderabad, Qutubullapur Circle, Secunderabad.
4. One CC to SRI. G PURUSHOTHAM REDDY Advocate [OPUC]
5. One CC to SRI M. DHANANJAY REDDY SC FOR GHMC [OPUC]
6. Two CCs to GP FOR MUNICIPAL ADMN AND URBAN DEV ,High Court for the State of Telangana. [OUT]
7. Two CD Copies

KKS
GJP *g*

HIGH COURT

DATED:11/09/2024



ORDER

WP.No.20955 of 2012

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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4/12/24