

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

THURSDAY, THE SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY SIX

PRESENT

**THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
THE HONOURABLE SRI JUSTICE P.SAM KOSHY
THE HONOURABLE SRI JUSTICE K.LAKSHMAN
THE HONOURABLE SRI JUSTICE B.VIJAYSEN REDDY
AND
THE HONOURABLE SRI JUSTICE N.TUKARAMJI**

**WRIT PETITION Nos.8883 of 1992, 16424 of 1993, 11871, 13690, 18444,
19635, 22314, 22946, 22965, 22966, 22968, 22971, 22973, 22974, 22975 and
22976 of 1994, 428, 720, 733, 1083, 1802, 1810, 1814, 2064, 2077, 2079, 2247,
2886, 3039, 3204, 3524, 3613, 3614, 3762, 4306, 4311, 4332, 4439, 4441, 4474,
4670, 5659, 5953, 5956, 6159, 6651, 6684, 6700, 6710, 7008, 7261, 7289, 7319,
7367, 7399, 7425, 7426, 7492, 8364, 8783, 9783, 9785, 9855, 9858, 10024, 10125,
11808, 12328, 13989, 15667, 21454, 21941, 23129, 23130 and
23458 of 1995, 3075 of 1996 and 29387 of 1998**

WP NO: 8883 OF 1992

Between:

Siripur Paper. Mills Ltd., represented by its Chief Executive.

...PETITIONER

AND

- 1) Govt. of A.P. represented by Secretary, Revenue, Hyderabad.
- 2) Assistant Collector Asifabad, Adilabad District.
- 3) Mandal Revenue Officer, Siripur Kaghaz Nagar, Adilabad.

...RESPONDENT

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 more in the nature of Mandamus or any other Writ Direction or Order declaring the order RP.1/92 dt:02-061992 of R2 as arbitrary

inoperative and Consequentially holding that the notice of Respondent 2 No. MRI/KZR/92-93 dt:14-07-1992 is unenforceable untenable in the eye of law.

I.A. NO: 1 OF 1992(WPMP. NO: 10979 OF 1992)

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 direct R2 and R3 not to enforce the demand notice Rc.No.MRI/KZR/1992-93 Dt: 14/07/1992 pending disposal of this Writ Petition.

Counsel for the Petitioner: SRI C.RAMANANDA VITTAL
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 16424 OF 1993

Between:

Sirpur Paper Mills Ltd. Rep. by its Estate Officer.

...PETITIONER

AND

1. Mandal Revenue Officer, Kagaz Nagar.
2. Mandal Revenue Insepctor, Kagaz Nagar.

...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 more in the nature of Mandamus or any other writ Direction or order declaring that the orders of the 1st respondent dated 25.09.1993 as illegal and consequently holding that the warrant of distraint dated 11.10.93 as unenforceable.

I.A. NO: 1 OF 1993(WPMP. NO: 20768 OF 1993)

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 in pursuance of the warrant dated 11.10.1993 issued by Resp. No.1 pending disposal of the main writ petition.

Counsel for the Petitioner: SRI C.RAMANANDA VITTAL
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 11871 OF 1994

Between:

National Airports Authority Of India, Begumpet Airport, represented by its Director.

...PETITIONER

AND

1. Government of A.P, represented by its Secretary to Government, Revenue Department, Government of A.P. Secretariat Buildings, Hyderabad.
2. The Collector, Hyderabad District, Hyderabad,
3. Mandal Revenue Officer, Secunderabad Mandal, Hyderabad District.
4. Revenue Inspector, C/o Mandal Revenue Officer, Secunderabad, Hyderabad Dist.

...RESPONDENT

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 writ or order, more preferably writ in the nature of Writ of Mandamus by declaring the impugned demand notice dated 11-03-1994 and consequential destraint order dated 13-04-1994 Issued by respondent No.4, as illegal, void and without jurisdiction and by restraining the respondents from levying non-agricultural assessment tax on the properties controlled by the petitioner herein.

I.A. NO: 1 OF 1994(WPMP. NO: 14429 OF 1994)

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 suspend the impugned order dated 11.03.1994 including the consequential order dated 13.04.1994, pending disposal of the writ petition.

Counsel for the Petitioner: SRI TAGORE BALA
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 13690 OF 1994**Between:**

M/s. Hindusthan Aeronatics Ltd., Balanagar, Hyderabad -500042, Rep by its General Manager, Mr. S.Roy Choudhury.

AND**...PETITIONER**

1. The State of Andhra Pradesh, rep. by its Secretary (Revenue Department) Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Balanagar Mandal, Balanagar Cross Roads, Hyderabad.
3. The Mandal Revenue Inspector Balanagar Mandal, R.R. District.

...RESPONDENT

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 declare that sec.8 Of A.P. NALA ACT, 1963 as unconstitutional, ultravires, illegal and/or alternatively to hold that the amendment made to the A.P. NALA ACT, 1963 vide Amendment Act.VIII of 1994 dt.04-02-1994 amending the Schedule to the said A.P. NALA ACT, 1963, as null, void, inoperative being arbitrary, illegal, ultravires and unconstitutional violation of the Constitution of India and to set aside the demand Notice issued by Mandal Revenue Inspector dt.5-7-1994, demanding a sum of Rs.5,67,389/- and distraint order dt.21-7-1994 issued by Mandal Revenue Inspector, Balanagar Mandal, R.R. District and declare the same as null and void by issuing a writ of Mandamus/Certiorari or any other appropriate writ or order or direction as the Hon'ble court may deems fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1994(WPMP. NO: 16738 OF 1994)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act. 1963, vide amendment Act of VIII of 1994 dt.4-2-1994, amending the Schedule to the Act, consequently to suspend the Notice of Demand dt.5-7-1994 issued by Mandal Revenue Inspector, Balanagar Mandal dt.5-7-1994 , demanding a sum of Rs. 5,67,389/- consequently to suspend the Distrant Order dt.21-7-1994 issued by

Mandal Revenue Inspector, Balanagar, Mandal, R.R. District, pending disposal of the writ petition.

Counsel for the Petitioner: Ms. V.UMA DEVI

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 18444 OF 1994

Between:

M/s. Cement Corporation of India Ltd., Tandur, Ranga Reddy District rep. by its General Manager, Sri D.S.Bindra.

...PETITIONER

AND

1. The State of Andhra Pradesh, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Tandur, Tandur Mandal, Ranga Reddy District.
3. The Mandal Revenue Inspector Tandur, Tandur Mandal, Ranga Reddy District.

...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 quash and set aside the Sec.8 of the Non-Agricultural Land Assessment Act and the amendment made to the schedule of the said NALA ACT vide amendment Act.VIII of 1994, dt. 3-2-1994 as ultravires, unconstitutional and to declare the same as null void and inoperative, consequently to quash and set aside the demand notice issued by the Mandal Revenue Officer, Tandur, Ranga Reddy District, vide letter No.1243/94, dt.9-8-1994 addressed to the Chief General Manager of the Petitioner Factory and to declare the said Demand Notice dt.9-8-1994 as null, void and inoperative by issuing a writ of certiorari/mandamus or any other appropriate writ or order or direction as the Hon'ble court may deems fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1994(WPMP. NO: 22638 OF 1994)

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 suspend the

operation of the Demand Notice dt.9-8-1994 Rs.3,32,430/- issued by the Mandal Revenue Officer, Tandur, Ranga Reddy District, pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 19635 OF 1994

Between:

1. M/s. Venkateswara Hatcheries Limited, Thinmapur Unit, Mahaboobnagar district represented by its Assistant Manager (P&A)
2. M/s. Hyderabad Hatcheries Pvt. Ltd., Nandigaon, Mahaboobnagar district, represented by its Assistant Manager (P & A)
3. M/s. Hyderabad Hatcheries Pvt. Ltd. Veerlapally, Mahaboobnagar district Veerlapally, Mahaboobnagar district, represented by its Assistant Manager (P & A).
4. M/s. Padmavati Hatcheries Pvt. Ltd., Veerlapally, Mahaboobnagar district represented by its Asst. Manager (P & A)
5. M/s. Padmavati Hatcheries Pvt. Ltd., Nandigaon, Mahaboobnagar district, represented by its Asst. Manager (P & A)
6. M/s. Bhagyalakshmi Hatcheries Pvt. Ltd., Thimmapur, Mahaboobnagar district, represented by its Asst. Manager (P & A).
7. M/s. Bhagyalakshmi Hatcheries Pvt. Ltd., Mekaguda, Mahaboobnagar district, represented by its Asst. Manager (P & A)
8. M/s. Venkateswara Foods & Feeds, immapur, mahaboobnagar district represented by its Administrative Asst. Manager (P & A)

...PETITIONER

AND

1. Revenue Divisional Officer, Mahaboobnagar, Mahaboobnagar district.
2. Mandal Revenue Officer, Kothur, Mahaboobnagar district.
3. Government of Andhra Pradesh represented by its Secretary, Agricultural department, Secretariat, Hyderabad.
4. Government of India, Ministry of Agriculture & Irrigation (Department of Agriculture & Co-operation) Krishi Bhavan, New Delhi-110 001

...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 order, direction or writ more particularly one in the nature of writ of mandamus

1) declaring the notices No. H/3292/94 dated 15-6-94 and No. H/3292/94 dated 20-6-1994 as illegal, incompetent arbitrary and without jurisdiction;

2) grant direction to the second respondent to declare the poultry farms and ancillary operations as agricultural operations for the purpose of extending the benefits on par with agricultural operations in terms of electricity tariff, labour, land laws etc., as recommended by the fourth respondent in D.O.No.43-95/75-LDT (Vol.II) dated 31-1-1981.

I.A. NO: 1 OF 1994(WPMP. NO: 24139 OF 1994)

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 suspend the distraint order dated 28-10-1994 issued by the 2nd respondent seeking to recover Rs.5,24,224-00 from the petitioners pending disposal of the writ petition.

Counsel for the Petitioners: SRI G.VIDYASAGAR, SENIOR COUNSEL
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 22314 OF 1994

Between:

M/s. Rajyalakshmi Minerals Pvt. Ltd., rep. by its Executive Director,
 G.Jagadeesh S/o. Gopalakrishna rao, aged about 55 years, Regd. Office at 5-
 504, Divya Shakti Apartments, 7-1-58, Ameerpet, Hyderabad – 16.

...PETITIONER

AND

1. The Principal Secretary Revenue to Government of A.P. Secretariat Buildings, Hyderabad.
2. District Collector, Khammam.
3. Mandal Revenue Inspector Bonakal Mandal, Khammam District.

...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 a writ or order or direction more particularly one in the nature of a Writ of

Mandamus declaring the action of the respondents in imposing the Non-agricultural Assessment Tax of Rs. 62,600/- as per demand notice dated 8-11-1994 issued by the 3rd respondent in respect of S.No.401, 25 acres 4 guntas of Lakshmipuram village, Bonakal Mandal Khammam District, as illegal, ultravires of the Constitution of India.

I.A. NO: 1 OF 1994(WPMP. NO: 27813 OF 1994)

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 proceeding in pursuance of the demand notice dated 08-11-1994 for a sum of Rs. 62,600/- issued by the 3rd respondent herein, pending disposal of the above writ petition.

I.A. NO: 2 OF 1994(WPMP. NO: 28336 OF 1994)

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 permit the petitioner to amend the writ affidavit after para 7 as 7 (a) in the W.P.No.22314 of 1994 as follows-

"7(a) I submit that the definition of owner in Section 2 (J) was amended by legislation by A.P. Act 28 of 1974 with effect 1-7-74 with this amendment following words are included" and also includes in respect of the land owned by the State Government and Central Government.

(i) a lessee, if the land has been leased out by that Government for any commercial, industrial or other non-agricultural purpose; and

(ii) a local authority, if the land is vested in the local authority and used for any commercial industrial or other non-agricultural

The legislative competence of the amendment or the section 2 (J) of the Act was challenged in this writ petition.

I further submit that the inclusion of lessee in the definition of owner is against the concept of lessee itself, the owner is one who entitled to receive rent are profit, whereas lessee always pays the rent to the owner therefore the definition of owner is in consistent, hence inclusion of lessee as a owner in definition or section 2 (J) of the

said Act by virtue of amended Act 28 of 1974 is to liable to be struck down by this Hon'ble court.

I further submit assuming for a movement without admitting that the amended Act is valid, still the lessee intended by the legislation in the section 2 (J) of the Act is different from the lessee contemplated in Mines and Mineral Development Act. The petitioner is a lessee as contemplated in the mines and Mineral development Act and is liable to be taxed as per the Mines and Mineral Development Act and not as per NALA Act, the state Legislature has no power to enact any legislation touching the field of activity of Mines and Mineral Development Act, therefore levy of NALA Assessment on the petitioner herein is without any authority of law".

I.A. NO: 1 OF 1995(WPMP. NO: 1724 OF 1995)

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 extend the time granted in WP.MP.No.27813/1994 in WP.No.22314 of 1994 dated 30-12-1994 upto 28-02-1994.

Counsel for the Petitioner: SRI D.GOPAL RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 22946 OF 1994

Between:

M/s. Kanosika Laboratories Ltd. Plot No.45, Nagarjuna Hills, Panjagutta, Hyderabad 500482 Location: Survey No. 55, Masjidpura, Shameerpet Mandal, R.R. District rep. by its Executive Director Sri Harshvardhan Sikaria, S/o R.A. Sikaria, aged about 26 years.

...PETITIONER

AND

1. The State of Andhra Pradesh represented by its Secretary Revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Inspector, Shameerpet Mandal, Ranga Reddy District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA Act vide amendment Act 8/94, published in A.P. Gazette on 3-2-1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt. 4.7.1994 of Mandal Revenue Inspector, Shamirpet (Respondent No.2 demanding an amount of Rs. 13,934/- towards arrears and Rs. 18,334/- for the year 94-95 totaling to Rs. 32,268/- issued to M/s. Kanosika Laboratories Ltd., Masjidpura, Shameerpet, Hyderabad, and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/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.

I.A. NO: 1 OF 1994(WPMP. NO: 28589 OF 1994)

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 suspend the operation of the amendment made to A.P Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P. Gazette, Which came into force w.e.f 1.7.1993, thereby to suspend the operation of the demand notice, dated 4.7.1994 of MRI, Shamirpet (Respondent No.2) issued to M/s. Kanosika Laboratories Limited, Masjidpura, Shameerpet Mandal, Ranga Reddy District, demanding an amount of Rs. 13,934/- towards arrears and Rs. 18,334/- for the year 94-95.

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P., for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 22965 OF 1994**Between:**

M/s. Pennar Steels Ltd., Isnapur Village, Patancheru Mandal, Medak District, rep. by its General-Manager, Works, Sri T.V.Pavitrnan, S/o.Late Kunni Raman, aged about 54 years.

...PETITIONER**AND**

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Patancheru, Medak District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA ACT vide amendment Act 8/94, published in A.P.Gazette on 3-2-1994 which came into force w.e.f. 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt. 16-10-1993 & 1-7-1994 issued to M/s. Pennar Steels Ltd., by Mandal Revenue Inspector, Patancheru, Medak District, demanding an amount of Rs.2,012/- and to declare the said notice as null, void and inoperative by issuing a writ of certiorari/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.

I.A. NO: 1 OF 1994(WPMP. NO: 28609 OF 1994)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3-2-1994 in A.P. Gazette, which came into force w.e.f. 1-7-1994. thereby to suspend the operation of the demand notice dt.1-7-1994 of Mandal Revenue Inspector, Patancheru (Respondent No. 2) is sued to M/s. Pennar Steels Ltd., having its factory at Patancheru.

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the Schedule of NALA Act, 1963 vide amendment Act.8/94 by State of Andhra Pradesh for the period covering from 1-7-1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 22966 OF 1994

Between:

M/s. Bajaj Sevashram Limited 17-1-201-8, Saidabad, HYDERABAD: 500659,
 Rep. by its Senior Executive Sri B.L.Maheshwari, aged 57 years S/o. Sri
 Laxmi narayana,

...PETITIONER/PETITIONERS

AND

1. The State of Andhra Pradesh represented by its Secretary, Hyderabad.
2. The Mandal Revenue Inspector Charminar, HYDERABAD

...RESPONDENT/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 quash and set aside Sec. 8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA Act vide amendment Act 8/94, published in A.P.Gazette on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice, dated 3.10.1994 demanding an amount of Rs.4,289/- of Mandal Revenue Inspector, Charminar (Respondent No.2) issued to Bajaj sevashram Ltd.. having its factory at Madanapet, Charminar and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/ 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.

I.A. NO: 1 OF 1994(WPMP. NO: 28610 OF 1994)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P. Gazette, which came into force w.e.f. 1.7.1993, thereby to suspend the operation of the demand notice dated 3.10.1994 of Mandal Revenue Inspector, Charminar (Respondent No.2) issued to M/s. Bajaj Sevashram Limited, having its factory at Madannapet, Charminar, demanding an amount Rs 4,289/-

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P., for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 22968 OF 1994

Between:

M/s. ICI India Limited, Post Bag No. 1, Balanagar Hyderabad: 500 037 rep. by its Works Manager Sri Adnam Ahmad, aged 35 years, S/o. Sri Mahboob Ahmed

...PETITIONER

AND

1. The State of Andhra Pradesh Represented by its Secretary, Revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Inspector, Balanagar, Ranga Reddy District

...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 quash and set aside Sec. 8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA Act vide Amendment Act 8/94, published in A.P.Gazette on 3.2.1994 which came into force w.e.f.

1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dated 26.07.1994 demanding an amount of RS. 34,043/- MRI (Respondent No. 2) issued to M/s .ICI India Ltd., having its factory at balanagar, Hyderabad, and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/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.

I.A. NO: 1 OF 1994(WPMP. NO: 28612 OF 1994)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P. Gazette, which came into force w.e.f. 1.7.1993, thereby to suspend the operation of the demand notice dated 26.7.1994 of Mandal Revenue Inspector (Respondent No.2) issued to M/s. ICI India Limited, having its Factory at Balanagar, Ranga Reddy District, Hyderabad, demanding an amount of Rs.34,043/-

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P., for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 22971 OF 1994**Between:**

M/s. Diana Hotels Limited, Green Land, Begumpet, Hyderabad 500016, rep. by its Managing Director Sri A.Murali Krishna Reddy, age 40 years, S/o Sri A.Sankar Reddy

...PETITIONER**AND**

1. The State of Andhra Pradesh represented by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Ameerpet, Hyderabad.

...RESPONDENT

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 quash and set aside sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA ACT vide amendment Act 8/94 published in A.P. Gazette on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt. 29.9.1994 demanding an amount of Rs. 13,000/- of Mandal Revenue Inspector, Ameerpet, Respondent No. 2, Zone No.VI, Hyderabad, issued to M/s. Diana Hotels Ltd., Begumpet, Hyderabad, and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/mandamus of any other appropriate writ or order or direction as the Hon'ble Court may deem fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1994(WPMP. NO: 28615 OF 1994)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P. Gazette, which came into force w.e.f. 1.7.1993, thereby to suspend the operation of the demand notice dated 29.9.1994 of Mandal Revenue Inspector (MRI), Ameerpet, (Respondent No.2) Zone No. VI, Hyderabad, issued to M/s. Diana Hotels Limited, Begumpet, Hyderabad, demanding an amount of Rs.13,000/-

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P., for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP.NO: 22973 OF 1994

Between:

Andhra Pradesh Rayons Ltd. Kamalapuram, Mangapet Mandal, Warangal District, rep. by its Secretary Sri B. Hariharan, age 38 years, S/o Sri H.Bhuthalingam.

AND

...PETITIONER

1. The State of Andhra Pradesh represented by its Secretary Revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Inspector, Mangapet, Warangal District.

...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 quash and set aside Sec. 8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA Act vide amendment Act 8/94 published in A.P. Gazette on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt. 14.4.1994 and 30.8.1994 demanding an amount of Rs. 5,70,045-78p as Rs. 7,50,060-20p respectively Mandal Revenue Inspector, Mangapet (Respondent No.2) issued to M/s. Andhra Pradesh Rayons Ltd., having its factory at Kamalapuram Township, Warangal Dist., and to declare the said notices as null, void and inoperative by issuing a writ of Certiorari/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.

I.A. NO: 1 OF 1994(WPMP. NO: 28617 OF 1994)

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 suspend the Operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P.Gazette, which came into force w.e.f. 1.7.1993, thereby do suspend, the operation of the demand notice dated 14.4.1994, and 30.08.1994 of MRI Mangapet (Respondent Ho.2). issued to M/s. Andhra Pradesh Rayons Limited, having its factory at Kamalapuram Township, Warangal District. Demanding an amount of Rs. 5,70,045-78p and Rs. 7,50,060-20p respectively

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P., for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 22974 OF 1994**Between:**

M/s. Sponge Iron India Ltd, Palwancha, Khammam District rep. by its Company Secretary Sri P.V.Subba Rao, age 41 years, S/o. Late Sri Janaki Ramaiah

...PETITIONER**AND**

1. The State of Andhra Pradesh rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Revenue Divisional Officer Palwancha, Khammam Dist.
3. The Mandal Revenue Inspector, Palwancha, Khammam Dist.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963

and the amendment made to the schedule of the said NALA ACT vide amendment Act. 8/94, published in A.P.Gazette on 3-2-1994 which came into force w.e.f.1-7-93 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt.18-8-1994 of Revenue Divisional officer, Paloncha and dt.17-9-1993 of MBI, Khammam (Respondent No.2) issued to M/s Sponge Iron India Ltd., having its factory at Palwancha, Khammam District and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/mandamus or any other appropriate writ or order or direction as the Hon'ble court may deems fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1994(WPMP. NO: 28618 OF 1994)

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 suspend the operation of the amendment made to A.P.Non-Agricultural Land Assessment Act. 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P.Gazette, which came into force w.e.f. 1.7.1993, thereby to suspend the operation of the demand notice dated 17.9.1993 of Mandal Revenue Inspector, Palwancha - (Respondent No.3) and Revenue Divisional Officer dt.18.8.1994 Palwancha, (Respondent No.2) issued to M/s. Sponge Iron India Ltd. at Palwancha, demanding an amount Rs. 3,22,305/-

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of Andhra Pradesh for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 22975 OF 1994**Between:**

M/s. Godavari Explosives Pvt. Ltd. 202 & 203, Minerva Complex 2nd floor,
S.D. Road Secunderabad rep. by its Chairman, Sri A.N.Gupta, aged 50 years,
S/o Sri B.N. Gupta.

...PETITIONER**AND**

1. The State of Andhra Pradesh represented by its Secretary revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Inspector, Yadagirigutta, Nalgonda Dist.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA Act vide amendment Act 8/94, published in A.P. Gazette on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt. 13.7.1994, demanding an amount of Rs. 68,778-60, issued by Mandal Revenue Inspector, Yadagirigutta (Respondent No. 2) issued to M/s. Godavari Explosives Pvt. Ltd., having its factory at Peddakandakur Village, and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/ mandamus or any other appropriate writ, order or direction as the Hon'ble Court may deem fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1994(WPMP. NO: 28619 OF 1994)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P. Gazette, which came into force w.e.f.1.7.1993, thereby to suspend the operation of the demand notice dated 13.7.1994 of Mandal Revenue Inspector, Yadagiri-gutta

(Respondent No.2) issued to M/s. Godavari Explosives Private Limited demanding an amount of Rs. 68,778-60p. at Peddakandakur Village.

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P., for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 22976 OF 1994

Between:

M/s. Nitco Tiles & Marble Inds., (Andhra) Private Limited 85, IDA, Jeedimetla, Ranga Reddy District, Rep. by its authorised representative Ms K.P.Usha, aged 34 years, d/o. Sri K.A.Parameswaran.

AND

...PETITIONER

1. The State of Andhra Pradesh represented by its Secretary Revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Inspector Quthbullapur, Ranga Reddy District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA Act vide amendment Act 8/94, published in A.P. Gazettee on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notices dated 24.8.1994 demanding an amount of Rs. 26,701/- of MRI, Quthbullapur (Respondent No. 2) issued to M/s. Nitco Tiles & Marble Industries (Andhra) pvt. Ltd., having its factory at Jeedimetla and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/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.

I.A. NO: 1 OF 1994(WPMP. NO: 28620 OF 1994)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P.Gazette, Which came into force w.e.f.1.7,1993, thereby to suspend the operation of the demand notice dated 24.8.1994 of MRI, Quthbullapur (Respondent No.2) issued to M/s. Nitco Tiles & Marble Industries (Andhra) Pvt. Ltd., demanding an amount of Rs. 26,701/- at Jeedimetla Indl., Area, Ranga Reddy District.

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P. for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 428 OF 1995

Between:

Sirpur Paper Mills Ltd. Rep. by its Deputy Manager (Estates)

...PETITIONER

AND

1. The Secretary, Revenue Dept., Govt. of AP, Hyderabad.
2. The Mandal Revenue Officer, Kagaz Nagar Mandal, Adilabad District.
3. The Mandal Revenue Inspector O/o the Mandal Rev. Officer, Kagaz Nagar Mandal, Adilabad Dist.

...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 a writ more in the nature of mandamus declaring the order of the Respondent No.2 dated 21-12-94 as illegal and consequently declare the order dated 5-1-95 as unenforceable.

I.A. NO: 1 OF 1995(WPMP. NO: 464 OF 1995)

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 the further proceedings pursuant to the order dated 5-1-1995 of the Respondent No. 2, pending final disposal of the main writ petition.

Counsel for the Petitioner: SRI C.RAMANANDA VITTAL
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 720 OF 1995**Between:**

M/s. Barium Chemicals Ltd., Ramavaram Post, Kothagudem Khammam Dt.
 rep. by its Commercial Officer, Umesh Bhatnagar S/o. Laxman Bhatnagar,
 aged about 38 years.

...PETITIONER**AND**

1. The State of Andhra Pradesh rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. Mandal Revenue Officer, Kothagudem, Khammam District.
3. The Mandal Revenue Inspector Kothagudem, Khammam District.

...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 quash and set aside the Sec.8 of the Non-Agricultural Land Assessment Act and the amendment made to the schedule of the said NALA Act vide amendment Act VIII of 1994 dated 3.2.1994 as ultravires, unconstitutional and to declare the same as null, void and inoperative consequently to set aside the demand notice dated 22.10.1994 issued by the Mandal Revenue Inspector, Kothagudem, Khammam District, demanding an amount of Rs.44,517/- and to declare the said Demand notice dated 22.10.1994 as null, void and inoperative by issuing a writ of certiorari/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.

I.A. NO: 1 OF 1995(WPMP. NO: 824 OF 1995)

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 suspend the operation of the demand notice dt.22-10-1994 issued by the Mandal Revenue Inspector, Kothagudem, Khammam Dt. pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 733 OF 1995**Between:**

M/s. Uma Vijaya Saw Mill, rep. by its Partner- Natwar Lal Patel, S/o. Pachan Bhai Patel, Age:38 years, Ro. Khammam, Khammam District.

...PETITIONER**AND**

1. Revenue Divisional Officer, Khammam, Khammam District.
2. Mandal Revenue Officer, Khammam (Urban)Mandal, Khammam, Khammam District.

...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, preferably one in the nature of Writ of Certiorari, calling for the records relating to the impugned Demand Notice of the Respondents dated 1-6-1994 issued under sec. 4 of A.P. Non-Agricultural Land Assessment Act, 1963, levying and demanding a sum of Rs. 4781-00 in respect of the petitioner's land to an extent of 3622 Sq.Mts. situated at H.No.4-2-237 & 238 in Khammam Town and District, and Quash the same.

I.A. NO: 1 OF 1995(WPMP. NO: 841 OF 1995)

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 Suspend the operation of the Impugned Demand Notice of the Respondents dated 1-5-1994 issued under sec. 4 of A.P. Non-Agrl. Land Assessment Act, 1963, levying and demanding a sum of Rs. 4781-00 in respect of the Petitioner's land to an extent Of 3622 Sq. Mts. situated at H.No.4-2-237 & 238 in Khammam Town and District, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI P.V.RAVINDRA KUMAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 1083 OF 1995**Between:**

M/s. Associated Cement Companies Ltd., Mancherial Cement Works,
 Mancherial, Adilabad District, rep. by its Accounts Officer, Sri Y.
 Venkateshwar Rao

...PETITIONER**AND**

1. Government of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. Revenue Divisional Officer, Mancherial, Adilabad District.
3. Mandal Revenue Officer, Mancherial, Adilabad District.
4. Mandal Revenue Inspector, Mancherial, Adilabad District.

...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 order, direction or a writ particularly one in the nature of WRIT OF MANDAMUS declaring Sec. 3 of the Andhra Pradesh Non Agricultural Land Assessment (Amendment) Act, 1994 amending 8 of the Non Agricultural Land Assessment Act 1963 as ultravires, void and invalid and also direct the respondents not to levy tax on areas covered by mines.

I.A. NO: 1 OF 1995(WPMP. NO: 1281 OF 1995)

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 the operation of the Notice of demand in Rc.No.MRI/MNCL/NALA/94 dt. 3.1.95 issued by the 4th respondent pending disposal of the above W.P.

Counsel for the Petitioner: SRI K.SRINIVASA MURTHY
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 1802 OF 1995**Between:**

Ms. Hindustan Magnetics Ltd., 6th floor, Progressive Towers Khairatabad, Hyderabad, rep. by its Company Managing Director Sri Koneru Srinivas S/o. K.Lakshmaiah, aged about 34 years.

...PETITIONER**AND**

1. The State of Andhra Pradesh, Rep. by its Secretary Revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Inspector, Jinnaram Mandal, Medak District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA ACT vide amendment Act 8/94, published in A.P.Gazettee on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and set aside the demand notice dated 23.12.1994 demanding an amount of Rs. 34,610/- MEI, Jinnaram (Respondent No.2) issued to M/s Hindustan Magnetics Ltd. Having its factory at Kazipally (V), jinnaram (M), Medak District, Hyderabad and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/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.

I.A. NO: 1 OF 1995(WPMP. NO: 2238 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural band Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3-2-1994 in A.P. Gazette, which came into force w.e.f. 1-7-1993, thereby to suspend the operation of the demand notice dated 23-12-1994 of Mandal Revenue Inspector, Jinnaram Mandal, Medak District (Respondent No.2) issued to M/s. Hindustan Magnetics Ltd., having its Factory at Kazipally village, Zinnaram Mandal, Medak District, demanding an amount of Rs. 34,610/- towards the balance years 93-94 & 94-95.

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of Andhra Pradesh for the period covering from 1-7-1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C,NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 1810 OF 1995

Between:

M/s. Cement Corporation of India Ltd., Adilabad Cement Factory, Adilabad :
 504 003 Rep. by its General Manager, Sri Atal Behari Kaushal, aged about 54
 yrs., S/o. Sri B.C.Kaushal.

...PETITIONER

AND

1. The State of Andhra Pradesh, Represented by its Secretary, Revenue Department, Secretariat Hyderabad.
2. The Revenue Divisional Officer Adilabad, Adilabad District.
3. The Mandal Revenue Officer, Adilabad, Adilabad District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment Act 8/94, published in A.P.Gazettee on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice at. 28.10.94 demanding an amount of Rs.42,426/- as balance amount for the residential area and an amount of Rs.1,96,650/- as balance amount for industrial and mining areas of Revenue Divisional officer, Adilabad (Respondent No.2) issued to M/s. Cement corporation of India Limited having its factory at Adilabad and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/mandamus or any other appropriate order or direction as the Hon'ble Court may deem fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 2246 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P.Gazette, which came into force w.e.f 01.7.1993 thereby to suspend the operation of the demand notices dated 28.10.1994 of Revenue Divisional Officer, Adilabad (Respondent No. 2) issued to M/s. Cement Corporation Of India Ltd., Adilabad. Demanding an amount of Rs. 1,96,650/- and demand notice dt: 28/10/1994 of Rs. 42,426/- towards the balance amount for its industry and mining areas and residential areas respectively.

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the Schedule of NALA ACT 1963 vide amendment Act 8/94 by State of A.P. for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 1814 OF 1995**Between:**

M/s. Unicorn Organics Limited, Waddepalli, Hanumakonda, Warangal, rep. by its Managing Director, Sri Atul Sanghani, age 36 yrs, S/o. Sri Bhanu C.Sanghani.

...PETITIONER**AND**

1. The State of Andhra Pradesh, Rep. by its Secretary, Revenue Department, Secretariat/ Hyderabad.
2. The Mandal Revenue Inspector, Hanamkonda Mandal Warangal District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment Act 8/94, published in A.P. Gazettee on 3-2-1994 which came into force w.e.f. 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt. 7-9-1994 demanding an amount of Rs.53,450/- of Mandal Revenue Inspector, Hanamkonda (Respondent No.2) issued to M/s, Unicorn Organics Ltd., having its Factory at Waddepalli Vg., Hanamkonda Mandal, Warangal Dist., and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/mandamus or any other appropriate order or direction as the Hon'ble Court may deem fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 2252 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3.2.1994 in A.P. Gazette, which came into force w.e.f. 1.7.1993, thereby to suspend the operation of the demand notice dated 7.9.1994 of Mandal Revenue Inspector, Hanamkonda Mandal (Respondent No.2) issued to M/s. Unicorn Organics Limited having its factory at

Waddepalli, Hanumakonda Mandal, warangal District demanding an amount of Rs.53,450/-

Consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of Andhra Pradesh for the period covering from 1.7.1993 onwards pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 2064 OF 1995

Between:

1. Sri Mamtha Ginning Factory, Adilabad, rep. by Bajrang Lal S/o Gulabchand, aged 45 years, R/o Adilabad.
2. Sri Venkateswara Ginning and Pressing Factory No-I, Adilabad, by Bajranglal, So Gulabchand, aged 45 years, R/o Adilabad.
3. Sri Venkateswara Ginning and Pressing Factory-II, Adilabad, rep. by Bajranglal So Gulabchand, aged 45 years, R/o Adilabad.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Revenue Divisional officer, Adilabad, Adilabad District.
3. The Mandal Revenue officer, Adilabad, Adilabad Dist.

...RESPONDENT

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 quash and set aside section of the Non-Agricultural Land Assessment Act 1963 and the amendment made to the Schedule of the said NALA Act vide amendment Act 8/94 published in A..Gazette on 3-2-1994 which came into force w.e.f. 1-7-93 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notices dated 28-10-1994 issued by 2nd respondent herein to the petitioners herein and to declare the said notices as null, void and inoperative by issuing a writ of Certiorari/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.

I.A. NO: 1 OF 1995(WPMP. NO: 2583 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agrl. Land Assessment Act, 1963 vide amendment Act 8/94 published on 3-2-94 in A.F. Gazette which came into force w.e.f. 1-7-93 thereby to suspend the operation of the demand notices dated 28-10-1994 issued by and respondent herein to the petitioners herein consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P. for the period covering from 1-7-93 onwards pending disposal of the above W.P.

Counsel for the Petitioner: SRI G.PRAMOD KUMAR

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 2077 OF 1995

Between:

Sirpur Paper Mills Ltd., Sirpur Kagaz Nagar, rep. its Dy. Manager (Estates),
R.P. Kenodia S/o. Gouri Bankar Kanodia, aged about 58 years, R/o. Sirpur
Kagaznagar.

...PETITIONER

AND

1. Government of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. Mandal Revenue Officer, Sirpur Kagaznagar.
3. Municipal Council, Sirpur Kagaznagar, rep. by its Commissioner.

...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 a Writ more in the nature of Mandamus or any other writ, order or direction

declaring the notice dated 29-1-1995 issued by the 2nd Respondent herein as illegal and consequently declare the order dated 29-1-1995 as unenforceable and inoperative.

I.A. NO: 1 OF 1995(WPMP. NO: 2596 OF 1995)

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 proceeding: pursuant to the order dated 29-1-1995 issued by the 2nd respondent herein, pending final disposal of the main writ petition.

Counsel for the Petitioner: SRI C.RAMANANDA VITTAL
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 2079 OF 1995

Between:

1. Om Ginning Factory, Adilabad, rep. by Sri Govind Agrawal S/o Gajanand Agrawal, age 50 years, R/o Adilabad.
2. Sri Gouri Shanker Industries, Adilabad, rep. by Sri Govind Agrawal S/o Gajanand Agrawal, age 50 years, R/o Adilabad.
3. Sri Gajanand Dall Mill, Adilabad, rep. by Sri Govind Agrawal S/o Gajanand Agrawal, age 50 years, R/o Adilabad.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Revenue Divisional officer, Adilabad, Adilabad District.
3. The Mandal Revenue Officer, Adilabad, Adilabad Dist.

...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 quash and set aside Section 8 of the Non-Agricultural land Assessment Act 1963 and the amendment made to the Schedule of the said NALA Act vide amendment Act 8/94 published in A.P.Gazette on 3.2.1994 which came into force w.e.f. 1.7.93 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notices dated 28.10.1994 issued by 2nd

respondent herein to the petitioners here in and to declare the said notices as null, void and inoperative by issuing a writ of Certiorari/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.

I.A. NO: 1 OF 1995(WPMP. NO: 2598 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agrl. Land Assessment Act, 1963 vide amendment Act 8/94 published on 3.2.94 in A.P. Gazette which came into force w.e.f. 1.7.93 thereby to suspend the operation of the demand notices dated 28.10.1994 issued by 2nd respondent herein to the petitioners herein consequently to restrain the respondents from collecting any amounts pursuant to the impugned amendment to the schedule of NALA Act 1963 vide amendment Act 8/94 by State of A.P. for the period covering from 1.7.93 onwards pending disposal of the above W.P.

Counsel for the Petitioners: SRI G.PRAMOD KUMAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 2247 OF 1995

Between:

1. M/s. Asam Jahi Mills, Laxmipura, Narsampet Road Warangal: 506 013, rep. by Its General Manager Sri M.V.Shivaram

**...PETITIONER/
PETITIONERS**

AND

1. The State of Andhra Pradesh, represented by its Secretary, Revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Officer, Hanankonda, Warangal District.
3. The Mandal Revenue Inspector Hanamkonda, Warangal District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1-1963 and the amendment made to the schedule of the said NALA Act vide amendment Act 8/94, published in A.P. Gazette on 3-2-1994 which came into force w.e.f. 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notices dated 18-1-1993 of Mandal Revenue Officer, Hanamkonda (Respondent No.2) and notice dated 6.4.1994 of Mandal Revenue Inspector, Hanamkonda (Respondent No. 3) Issued to M/s. Azam Jahi Mills, having its Factory at Laxmipura, Narasampeti Road, Warangal and to declare the said notices as null, void and inoperative by issuing a writ of certiorari/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.

I.A. NO: 1 OF 1995(WPMP. NO: 2823 OF 1995)

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 suspend the operation of the amendment made to A.P, Non-Agricultural Land Assessment Act, 1963 vide amendment Act 8 of 1994 published on 3,2.1994 in A.P.Gazette, which came into force w.e.f. 1.7.1993, thereby to suspend the operation of the demand notice dated 6.4.1994 of Mandal Revenue Inspector (MRI) Hanamkonda (Respondent No.3) issued to M/s. Azam Jahi Mills having its factory at Laxmipura, Warangal demanding an amount of Rs.4,15,020/- pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 2886 OF 1995**Between:**

M/s. Real Food Products Pvt. Ltd., 18-2-45, Chandrayangutta, Hyderabad,
rep. by its Administrative Officer Mr. K. Subhash, S/o Balaraj, Hindu, aged
about 50 years, R/o Hyderabad.

...PETITIONER**AND**

1. Govt. of A.P, rep. by its Secretary, Revenue Deptt., Secretariat, Hyderabad.
2. Mandal Revenue Inspector, Charminar Mandal, 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 quash and set-aside Section-8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA Act 1963 or in the alternative to quash and set-aside the very Non-Agricultural Land Assessment Act, 1963 itself, as ultravires, unconstitutional and to declare the same as null and void and consequently to set-aside the demand Notice dt.6.02.1995 of MR.I., and to declare the said Notice as null, late void and inoperative by issuing a Writ, Order or direction, especially a writ of Certiorari or Mandamus or any other appropriate writ or order or direction.

Counsel for the Petitioner: SRI D.CHANDRA SHEKHAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 3039 OF 1995**Between:**

M/s. Kinnera Steels(D) Ltd, rep. by its Managing Director, K.Seetha Rama Rao, Chunchupalli, Kothagudem Mandal, Khamma District.

...PETITIONER

AND

1. The State of A.P, rep. by its Secretary, Revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Officer, Kothagudem Mandal, Khammam District.
3. The Mandal Revenue Inspector, Kothagudem Mandal, Khammam District.

...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 a Writ order or direction more particularly one in the nature of Writ of Certiorari to quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act.1963 and the amendment Act 8/94 published in AP Gazette on 3-2-1994 which came into force w.e.f. 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt.15-10-94 demanding an amount of Rs. 20,129-15 Ps. Issued by Mandal Revenue Inspector i.e., respondent No.3 herein issued to the petitioner herein and to declare the said notices as null, void and in operative.

I.A. NO: 1 OF 1995(WPMP. NO: 3779 OF 1995)

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 suspend the operation of the impugned demand notice dt.15-10-1994 issued by the 3rd respondent herein i.e., Mandal Revenue Inspector, Kothagudem, to the petitioner, pending disposal of the above Writ Petition.

I.A. NO: 2 OF 1995(WPMP. NO: 3780 OF 1995)

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 auction to be held on 24-2-95 at M.R.O's Office, Kothagudem, Khammam District and in

consequence thereof direct the respondents to release the seized property i.e. 10 HP Motor of NGEP make with 960 RPM AND bearing No. 2820365 and 1 HP Motor with 1390 FPM bearing Sl.No.AM 223 to the petitioner, sending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI S.V.R.SUBRAHMANYAM
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 3204 OF 1995

Between:

M/s. Singareni Steels (P) Ltd., rep. by its Director, V.V.R.V.Prasad,
 Chunchupalli, Kothagudem Mandal, Khammam District.

...PETITIONER

AND

1. The State of A.P. rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Kothagudem Mandal, Khammam District.
3. The Mandal Revenue Inspector Kothagudem Mandal, Khammam District.

...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 a writ order or direction more particularly one in the nature of Writ of Mandamus to declare Sec. 8 of the Non-Agricultural Land Assessment Act. 1963 and the amendment Act 8/94 published in A.P. Gazette on 3-2-94 which came into force w.e.f. 1-7-93 as ultravirer, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt:15.01.1994 demanding an amount of Rs.19,764-80 Ps. Issued by Mandal Revenue Inspector i.e., respondent No.3 herein issued to the petitioner herein and to declare the said notices as null, void and inoperatively.

I.A. NO: 1 OF 1995(WPMP. NO: 3986 OF 1995)

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 of auction to be held on 24-2-95 at M.R.O's office, Kothagudem, Khammam District and in consequence thereof direct the respondents to release the seized property i.e., 5 HP motor of crompton graves make with 1440 RPM & bearing No.Sc.No.053 and 2 HP motor of GEF make with 2880 RPM and bearing Sc No.4026123 to the petitioner in the ends of justice.

I.A. NO: 2 OF 1995(WPMP. NO: 3987 OF 1995)

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 suspend the operation of the impugned demand notice dt.15-10-94 issued by the 3rd respondent herein i.e., Mandal Revenue Inspector, Kothagudem, to the petitioner, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI S.V.R.SUBRAHMANYAM
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 3524 OF 1995

Between:

Makhariya Refinery, Kondamadugu, Nalgonda District, rep. by Manoj Kumar
 S/o Srigovind Agrawal, age 30 years, R/o. Hyderabad.

AND

...PETITIONER

1. The State of Andhra Pradesh, rep. by its Secretary Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Bibinagar Mandal, Bibinagar, Nalgonda District.

...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 quash and set aside Section 8 of the Non-Agricultural Land Assessment Act 1963 and the amendment made to the Schedule of the said NALA Act vide amendment Act 8/94 published in A.P. Gazette on 3.2.1994 which came into force w.e.f. 1.7.93 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dated 7.10.1994 issued by 2nd respondent herein to the petitioner here in demanding an amount of Rs. 17,776/- and to declare the said notice as null, void and inoperative by issuing a writ of Certiorari/Mandamus.

Counsel for the Petitioner: SRI G.PRAMOD KUMAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 3613 OF 1995

Between:

M/s. Hyderabad Engineering Industries, Balanagar, Hyderabad, a Division of the Jay Engineering Works Ltd., rep. by its Asst. General Manager, Mr. Inder Mohan Bhalla.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Revenue Divisional Officer, Chevella Division, R.R. District.
3. The Mandal Revenue Inspector, Chevella Division, R.R. District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act.1963 and the amendment made to the schedule of the said NALA ACT Came into force w.e.f. 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt.19-1-1995 demanding an amount of Rs.2,41,904/- of The Revenue Divisional Officer, Chevella Division (Respondent No.2) issued to Hyderabad Engineering Industries, Balanagar and to declare the said notices as null, void and inoperative by issuing a writ of

certiorari/mandamus or any other appropriate writ or order or direction as the Hon'ble court may deems fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 4464 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act. 1963 vide amendment Act.8 of 1994 published on 3-2-1994 in A.P.Gazette, which came into force w.e.f. 1-7-1993, thereby to suspend the operation of the demand notice dt.19-1-1995, of Revenue Divisional Officer, demanding an amount of Rs.2,41,904/-pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 3614 OF 1995

Between:

Crystal Polymers & Additives Limited, 1-8-144-152(133) First Floor,
 Prenderghast Road, Secunderabad, rep. by C.Prabhaker Raju, S/o C.
 Ramachandra Raju, aged 40 years, R/o Hyderabad.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue & Inspector, Quthbullapur Mandal, Quthbullapur, Rangareddy District.

...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 quash and set aside the Sec.8 of the Non-Agricultural Land Assessment Act and the amendment made to the schedule of the said NALA Act vide amendment Act. VIII of 1994 dated 3.2.1994 as vitravires, unconstitutional and to declare the same as null, void, and inoperative consequently to quash and set aside the demand notice

dated 24.8.1994 issued by the Mandal Revenue Inspector, Quthbullapur demanding an amount of Rs, 23,174/- as null, void and inoperative by issuing a writ of Certiorari/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.

I.A. NO: 1 OF 1995(WPMP. NO: 4465 OF 1995)

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 suspend the operation of the amendment made to Andhra Pradesh Non-Agricultural Land Assessment Act 1963, vide amendment Act 8 of 1994 published on 3.2.1994 in A.P.Geazette, which came into force w.e.f. .7.1993, thereby to suspend the operation of the demand notice dated 24.8.1904 issued by the Mandal Revenue Inspector, Qutubullapur for an amount of Fs. 23,174/- pending disposal of the above W.P.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 3762 OF 1995

Between:

M.V. Ramanamma Granite Mines, 1-7-77, Jublipura, Khamman Dist, rep. by its Proprietor Smt. M.V.Ramanamma.

...PETITIONER

AND

1. The State of AP. Rep. by its Principal Secretary, Revenue Department, Secretariat, Hyderabad 500004.
2. The Revenue Divisional Officer, Khamman, Khamman Dist.
3. The Mandal Revenue Officer, Khammam(Rural) Mandal, Khammam.
4. The Mandal Revenue Inspector, Khammam Rural Mandal, Khammam.

...RESPONDENT

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 a writ of Mandamus declaring that the amendment to the schedule

under Section 3 of the AP. Non-Agricultural Act, 1963 by Act No.8 of 1994 including the notice dated 8,9,1994 in form II issued by the 4th respondent as illegal, arbitrary, unconstitutional, without jurisdiction.

I.A. NO: 2 OF 1995(WPMP. NO: 5754 OF 1995)

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 extend the time granted upto 31.3.1995.

Counsel for the Petitioner: Ms. K.SESHARAJYAM

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 4306 OF 1995

Between:

M/s. Suvarna Cements Ltd.; Hyderabad rep. by its Managing Director,
Shri V.C. Brahmanna.

...PETITIONER

AND

1. Government of Andhra Pradesh Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Revenue Divisional Officer, Miryalaguda, Nalgonda Dist.
3. The Mandal Revenue Officer, Mellacheruvu, Kodad Taluk, Nalgonda Dist.
4. The Mandal Revenue Inspector, Mellacheruvu, Kodad Taluk, Nalgonda Dist.
5. The Union of India, rep. by the Secretary, Ministry of Mines, New Delhi.

...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 order or direction or a writ of Mandamus

(i) declaring the action of the respondents in levying NALA tax on the lands and mines owned by the petitioner company as ultra vires the powers of the State Legislature;

(ii) declaring the action of the respondents in levying N.A.L.A.Tax on a uniform basis on the lands owned by the petitioner as unreasonable, arbitrary and violative of Art. 14 of constitution of India.;

(iii) declaring the action of the respondents in increasing the rate of tax from 12 paise to 50 paise/Re 1 per sq.mt. and charging the same on the entire land owned by the petitioner as illegal, arbitrary and unreasonable and consequently quash the impugned demands in Appeal No. .B/1014/94 dated 18-9-1994 issued by the 3rd Respondent and orders passed in Case No.5856/94 dated 30-9-1994 issued by the 2nd respondent herein.

I.A. NO: 1 OF 1995(WPMP. NO: 5301 OF 1995)

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 the demand in Appeal No.B/1014/94 dated 18-9-1994 issued by the 3rd Respondent and orders passed in Case No.5856/94 dated 30-9-1994 issued by the 2nd respondent herein during the pendency.

Counsel for the Petitioner: M/s. CKR ASSOCIATES

**Counsel for the Respondent Nos.1 TO 4: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

Counsel for the Respondent No.5: --

WP NO: 4311 OF 1995

Between:

Sandesh Ginning and Oil Industries, Bhainsa, rep. by Prop. Sri Digamber Rao Maheshettiwar, S/o. Ramanna, R/o. Bhainsa, aged 58 years, Adilabad District.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Bhainsa, Adilabad District.

...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 quash and set aside Section 8 of the Non-Agricultural Land Assessment Act 1963 and the amendment made to the schedule of the said NALA Act Vide amendment Act 8/94 published in A.P. gazette on 3-2-1994 which came into force w.e.f. 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dated 31-1-1995 issued by the 2nd respondent herein to the petitioner herein for an amount of Rs.17,803/- and to declare the said notice as null, void and inoperative by issuing a writ of Certiorari/ 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.

I.A. NO: 1 OF 1995(WPMP. NO: 5308 OF 1995)

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 suspend the operation of the amendment made to A.P.Non-Agricultural Land Assessment Act, 1963 vide amendment act 8 of 1994 published on 3-2-1994 in A.P.Gazette which came into force w.e.f. 1-7-1993 thereby to suspend the operation of the demand notice dated 31-1-1995 issued by 2nd respondent herein to the Petitioner herein for an amount of Rs.17,803/- pending disposal of the above W.P.

Counsel for the Petitioner: SRI G.PRAMOD KUMAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 4332 OF 1995

Between:

Sandesh Pressing Industries, Bhainsa, represented by Jagdish Mashettiwar
 S/o Ramanna, aged 40 years, R/o Bhainsa, Adilabad District.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Bhainsa, Adilabad District.

...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 quash and set aside Section 8 of the Non-Agricultural land Assessment Act 1963 and the amendment made to the Schedule of the said NALA Act vide amendment Act 8/94 published in A.P. Gazette on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dated 31.1.1995 issued by the 2nd respondent herein to the petitioner herein for an amount of Rs.11,570/- and to declare the said notice as null, void and inoperative by issuing a writ of Certiorari 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.

Counsel for the Petitioner: SRI G.PRAMOD KUMAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 4439 OF 1995

Between:

M/S ARANDY LABORATORIES LTD., Rajbhavan Road, Somajiguda, Hyderabad, Rep. by its Personnel Officer, Mr. G.Prashant Verma, Hindu, aged about 28 yrs, R/o. Hyderabad.

...PETITIONER

AND

1. Govt. of AP., rep. by its Secretary, Revenue Dept., Secretariat, Hyderabad.
2. Mandal Revenue Inspector, Jinnaram, 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 declare Sec.8 of Non-Agricultural Land Assessment Act 1963 along with the Amendment Act-8 or 1994 or the entire NALA Act 1963 as a whole as ultravires, Unconstitutional and to further declare the demand notice dated 07-02-95 of Mandal Revenue Inspector (2nd Respondent) as null and void by issuing a writ, order or direction, especially a writ of Mandamus or any other as appropriate writ, order or direction.

I.A. NO: 1 OF 1995(WPMP. NO: 5469 OF 1995)

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 suspend the operation of the Amendment Act-8 of 1994 along with the Demand Notice dated 07-02-95 issued by the M.R.I. (2nd respondent).

Counsel for the Petitioner: SRI D.CHANDRA SHEKHAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 4441 OF 1995

Between:

M/s Suryalakshmi Cotton Mills Ltd., Pillalamarri Road, Mahaboobnagar, (A.P.), Represented by its Addl., Managing Director, Mr. Upendra Kumar Agarwal, Hindu, aged about 50 yrs, R/o Pillalamarri.

AND

...PETITIONER

1. Govt. of A.P. Rep. by its Secretary, Revenue Dept., Secretariat, Hyderabad.
2. Mandal Revenue Inspector, Mahaboob Nagar.

...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 declare Sec.8 of Non-Agricultural Land Assessment Act, 1963 and the amendment made to the Schedule of the said NALA Act or the entire NALA Act 1963 as a whole as ultravires, unconstitutional and to further declare the demand notice dt.23-2-1995 of M.R.I. (2nd Resp.) as null and void by issuing a writ, order or direction, especially a writ of Mandamus or any other appropriate writ order or direction.

I.A. NO: 1 OF 1995(WPMP. NO: 5471 OF 1995)

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 suspend

the operation of the Amendment Act-8 of 1994 along with the Demand Notice dated 23-02-95 issued by the M.R.I. (2nd respondent).

Counsel for the Petitioner: SRI D.CHANDRA SHEKHAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 4474 OF 1995

Between:

Quality Spinning Mills Ltd., Bhainsa, rep. by its Partner Digamber Rao Mashettiwar S/o. Ramanna, aged 58 years, B/o Bhainsa, Adilabad District.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Bhainsa, Adilabad District.
3. The Mandal Revenue Inspector, Bhainsa, Adilabad District.

...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 quash and set aside Section of the Non-Agricultural Land Assessment Act 1963 and the amendment made to the Schedule of the said NALA Act vide amendment Act 8/94 published in A.F.Gazette on 3.2.1994 which came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dated 21.1.1995 issued by the 2nd respondent herein to the petitioner here in for an amount of Rs. 14,330/- and to declare the said notice as null, void and inoperative by issuing a writ of Certiorari/ Mandamus.

I.A. NO: 1 OF 1995(WPMP. NO: 5507 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act 1963 vide amendment Act 8 of 1994 published on

3.2.1994 in A.P.Gazette which came into force w.e.f. 1.7.1993 thereby to suspend the operation of the demand notice dated 21.1.1995 issued by 2nd respondent herein to the petitioner herein for an amount of Rs. 14,330/- pending disposal of the above W.P.

Counsel for the Petitioner: SRI G.PRAMOD KUMAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 4670 OF 1995

Between:

M/s Sanghi Polyesters Ltd having its Regd. Office at Sanghinagar, Hayatnagar Mandal, Rangareddy District through its Managing Director Anand Prakash Sanghi.

...PETITIONER

AND

1. State of Andhra Pradesh rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Hayatnagar Mandal, at Hayatnagar, Rangareddy District.

...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 a WRIT OF MANDAMUS or any other appropriate writ or writs, order or direction, declaring and setting aside the amending act 8/94 amending the provisions of Non-Agriculture Lands Assessment Tax Act 1963 published in the A P Gazette on 3.2.1994 is ultravires, unconstitutional and to declare the same as null and void, consequently set aside the demand notices dt 14.6.1994 and 1.7.1994, issued by the second respondent to the Petitioner, award costs.

I.A. NO: 1 OF 1995(WPMP. NO: 5755 OF 1995)

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 demand notices dt 14.6.1994 and 1.7.1994

issued by the second respondent under the provisions of A.P. Non Agriculture Lands Act 1963. pending the disposal of the W.P. No. OF 1995.

Counsel for the Petitioner: SRI K.RAGHUVeer REDDY
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 5659 OF 1995

Between:

M/s Premier Tubes Ltd., Patancheru Medak District, rep. its General Manager
 Sri A.Nageswara Rao

AND

...PETITIONER

1. The State of Andhra Pradesh rep. by its Secretary, Revenue Dept., Secretariat, Hyderabad
2. The Mandal Revenue Inspector, Patancheru, Medak District.

...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 quash and set aside Sec. 8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said NALA ACT came into force w.e.f. 1-7-1993 as ultravires unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt. 28-2-1995 demanding an amount of Rs. 32,264/- of the Mandal Revenue Inspector, Patancheru, and to declare the said notice is null, void, and inoperative by issuing a writ of certiorari/mandamus or any other appropriate writ or order or direction as the Hon'ble court may deems fit and proper in the circumstances of the case.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 5953 OF 1995**Between:**

C.Rambhupal Reddy S/o Peddaramizeddy, aged about 64 years, resident of Banjara Hills, Hyderabad.

...PETITIONER

AND

1. The Government of Andhra Pradesh, represented by its Secretary, Revenue Dept., Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Uppal Mandal, Uppal, Rangareddy Dist.
3. The Mandal Revenue Inspector, Uppal Mandal, Uppal, Rangareddy Dist.

...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 in the nature of Writ Of CERTIORARI and call for the records relating to and connected with the demand notice dated 7-7-1994 of the third respondent and also the A.P.Non Agricultural Assessment Amendment Act.No.8/1994 which was published in A.P.Gazette on 3-2-1994 as ultravires, un-constitutional and to declare the same as null and void and consequently quash the impugned demand notice dated 7-7-1994 issued by the third respondent.

I.A. NO: 1 OF 1995(WPMP. NO: 7372 OF 1995)

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 suspend the operation of the amendment made to Andhra Pradesh Non-Agricultural & Land Assessment Act, 1963 vide amendment Act.No.8/1994 published on 3-2-1994 in A.P. Gazette, which came into force w.e.f. 1-7-1993 thereby suspend the operation of the demand notice dated 7-7-1994 of the third respondent, pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI C.B.RAM MOHAN REDDY
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 5956 OF 1995**Between:**

M/s. Deccan Syntex Limited, 3-5-874/4, Ground Floor, Hyderguda,
Hyderabad-500 029, represented by its Managing Director, Shri Sanjay Jalan.

...PETITIONER**AND**

1. Government of Andhra Pradesh, by the Principal Secretary to Govt.; Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Jinnaram Mandal, Medak District.
3. The Mandal Revenue Inspector, Jinnaram, Jinnaram Mandal, Medak Dist.

...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 order or direction or an appropriate writ in the nature of Certiorari

(i) declaring the action of the respondents in levying N.A.L.A.Tax on a uniform basis on the lands owned by the petitioner as unreasonable, arbitrary and violative of Arti14 of constitution of India.;

(ii) declaring the action of the respondents in increasing the rate of tax from 12 paise to 50 paise /Re.1 per sq.mtr, and charging the same on the entire land owned by the petitioner as illegal, arbitrary and unreasonable;

iii) quash the impugned demand Notice dated 7-2-1995 issued by the 3rd respondent herein as contrary to Sec.4 read with rule 3 of the Non Agricultural Land Assessment Act 1963 and as violative of principles of natural justice.

Counsel for the Petitioner: SRI V.NARAYANA REDDY

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 6159 OF 1995**Between:**

Andhra Pradesh Markfed Ltd., Hyderabad rep. by its General Manager,

...PETITIONER**AND**

1. State of Andhra Pradesh rep. by its Secretary to Govt., Revenue Department, Secretariat, Hyderabad.
2. Mandal Revenue Officer, Karimnagar.

...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 grant a writ, order or direction in the nature of mandamus be issued declaring that the A.P.Non-Agricultural (amendment) Act 8 of 1994 is unconstitutional and ultravires the powers of the first respondent and consequently forbear the respondents from enforcing the levy of non-agricultural tax from the petitioner in accordance with the said impugned Act with effect from 1.7.1993.

I.A. NO: 1 OF 1995(WPMP. NO: 7650 OF 1995)

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 including the demand and recovery of non-agricultural tax at the enhanced rate with effect from 1-7-1993 from the petitioner for the Vanaspati Complex Plant at Karimnagar pending disposal of the above writ petition.

Counsel for the Petitioner: SRI M.PAPA REDDY**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 6651 OF 1995**Between:**

M/S Swan Vacuum System Ltd., Hyderabad, represented by its Managing Director, Sri B.Sadasiva Reddy

...PETITIONER**AND**

1. Government of Andhra Pradesh, represented by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. Mandal Revenue Inspector, Jinnaram, 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 declare Sec.8 of Non-Agricultural Land Assessment Act, 1963 along with the amendment Act-8 of 1994 or the entire NALA Act 1963 as a whole as ultravires, unconstitutional and to further declare the demand notices dated 30-12-94 of the second respondent as null and void by issuing a writ, order or direction, especially a writ of Mandamus or any other appropriate writ, order, or direction.

Counsel for the Petitioner: SRI D.CHANDRA SHEKHAR

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 6684 OF 1995**Between:**

Family Planning Association of India, Hyderabad Branch, 6-3-883, Begumpet, Hyderabad, rep. by its Honary Secretary Sri A.P.Jaiswal.

...PETITIONER**AND**

1. Government of Andhra Pradesh, Department of Revenue, Secretariat, Hyderabad, rep. by its Secretary.
2. Revenue Inspector, Golconda Mandal, Vijayanagar colony, 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 order, direction or a writ particularly one in the nature of writ of mandamus declaring that the petitioner association is exempted from the provisions of the Non-Agricultural Land Assessment Act and consequently declared that the 2nd respondent demand notice dt.28-3-1995 is bad in law and unenforceable.

Counsel for the Petitioner: SRI KOKA SATYANARAYANA RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 6700 OF 1995

Between:

M/s. Trans Valves (India) Limited, 15-B, Sri Venkateswara Coop. Industrial Estate, IDA, Jeedimetla, Hyderabad-500 855, represented by its General Manager, Shri B.Manohar.

...PETITIONER

AND

1. Government of Andhra Pradesh, by the Principal Secretary to Govt., Revenue Department, Secretariat, Hyderabad.
2. Revenue Divisional Officer, R.R.East Division, Goshamahal, Hyderabad.
3. The Mandal Revenue Officer, Qutubullapur Mandal, R.R. District.
4. The Mandal Revenue Inspector, Qutubullapur, R.R. Dist Dist.

...RESPONDENT

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 order or direction or an appropriate Writ of Certiorari

- (i) declaring the action of the respondents in levying N.A.L.A.Tax on a uniform basis on the lands owned by the petitioner as unreasonable, arbitrary and violative of Art.14 of constitution of India.;
- (ii) declaring the action of the respondents in increasing the rate of tax from 12 paise to 50 paise /Re. 1 per sq.mtr. and charging the same on the entire land owned by the petitioner as illegal, arbitrary and unreasonable;
- (iii) quash the impugned demand Notice dated 27-1-1995 issued by the respondents herein as contrary to Sec.4 read with rule 3 of the Non

Agricultural Land Assessment Act 1963 and as violative of principles of natural justice.

I.A. NO: 1 OF 1995(WPMP. NO: 8303 OF 1995)

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 direct the respondents not to take coercive steps for non payment of N.A.L.A. Tax pursuant to demand notice issued by the respondents herein vide his notice dated 27-1-1995.

Counsel for the Petitioner: M/S CKR ASSOCIATES
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 6710 OF 1995

Between:

M/s.HMT Limited, (Machine Tool Division) Balanagar, Hyderabad, rep. by its
 Jt.General Manager (PI) Mr. K.P.Sharma

...PETITIONER

AND

1. The State of Andhra Pradesh rep. by its Secretary, Revenue-Department, Hyderabad.
2. Revenue Divisional Officer, R.R. District, East Division at Goshamahal, Hyderabad.
3. Mandal Revenue Officer, Qutbullapur Village, R.R. District.

...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 quash and set aside Sec.8 of the Non-Agricultural land assessment Act.1963 and the amendment made to the Schedule of the said Nala Act vide Amendment Act.8/94 published in A.P. Gazette on 3-2-1994 which was brought into force retrospectively from 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the Demand Notice dt,14-3-95 demanding an amount of Rs.57,96,896/- for two Fasli years i.e, 1993-94 and 1994-95 issued by the Revenue Divisional Officer, R.R. District, East Division and to

declare the said notice of demand as null, void and inoperative by issuing a writ of certiorari/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.

I.A. NO: 1 OF 1995(WPMP. NO: 8315 OF 1995)

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 suspend the operation of the amendment made to Andhra Pradesh Non-Agricultural Land Assessment Act, 1963 vide amendment Act.8 of 1994 published on 3-2-1994 in Andhra Pradesh Gazette, which came into force with effect from 1-7-1993 retrospectively and thereby to suspend the operation of Demand notice dt.14-3-1995 issued by the Revenue Divisional Officer, demanding an amount of Rs.57,96,896/- and consequently to restrain the said Respondent from collecting any amounts pursuant to the impugned amendment to the schedule of Nala Act, 196 vide amendment Act.8/94, dt. 3-2-1994 by State of A.P. for the period covering retrospectively from 1-7-1993 onwards pending disposal of the writ petition.

I.A. NO: 2 OF 1995(WPMP. NO: 14932 OF 1995)

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 receive the Additional Affidavit and treat the same as part and parcel of the affidavit filed in support of the W.P.No.6710/95.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 7008 OF 1995**Between:**

M/s Automotive Manufacturers Ltd., 8571, R.P.Road, Sec.bad, rep. by its General Manager, T.R. Ganesh Iyer S/o T.K.R.Iyer, 34 years, Sec.bad.

...PETITIONER**AND**

1. The Government of Andhra Pradesh rep, by its Secretary, Revenue, Secretariat, Hyderabad.
2. Mandal Revenue Inspector, Quthbullapur Mandal, R.R. District.

...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 grant writ, order or direction in the nature of mandamus declaring that the A.P. Non-agricultural Lands Assessment (Amendment) Act, 8 of 1994 is unconstitutional and ultra vires the powers of the first respondent and consequently forbear the respondents from enforcing the levy of non-agricultural tax from the petitioner as per the impugned Act with effect from 1.7.1993.

I.A. NO: 1 OF 1995(WPMP. NO: 8683 OF 1995)

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 including demand and recovery of non-agricultural tax at the enhanced rate with effect from 1.7.1993 from the petitioner pending disposal of this writ petition.

Counsel for the Petitioner: SRI M.PAPA REDDY

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 7261 OF 1995**Between:**

M/s. Hindustan Cables Ltd., rep by its Chief General Manager, Mallapur,
Range Ready District.

...PETITIONER**AND**

1. Revenue Divisional Officer, Mallapur, Ranga Ready Dist.
2. Mandal Revenue Officer, Uppal, RR dist.
3. Mandal Revenue Inspector, Uppal, RR dist.

...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 a writ of certiorari or any other appropriate writ and quash the notice dated 31-3-95 bearing No.J/366/95 of the 1st respondent relating to the payment of now agricultural land tax from the petitioner and direct the respondents to forbear from taking any action pursuant to the said demand.

I.A. NO: 1 OF 1995(WPMP. NO: 8968 OF 1995)

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 grant stay of collection of non-agricultural land tax under the notice No. J/366/95 of the 1st respondent, from the petitioner company pending disposal of the writ petition.

Counsel for the Petitioner: SRI V.VENKATARAMANA**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 7289 OF 1995**Between:**

Sonali Castings Pvt. Ltd., plot No.88/C, IDA Jeedimetla R.R.District,
Represented by its Director Shri B.Sudhakar Reddy S/o. Late Bhim Reddy, 45
years, R/o. 3-4-474, Narayanguanda, Hyd.

...PETITIONER**AND**

1. The State of Andhra Pradesh rep. by its Secretary, Revenue Department, Secretariat Hyderabad.
2. The Mandal Revenue Inspector Kutbulapur Mandal, R.R.District, 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 quash and set aside section 8 of the non Agricultural Assessment Act.1963 and the amendment made to the schedule of the said act vide the amendment Act.8/94 published in A.P.Gazzette on 3-2-1994 which came into force with effect from 1-7-1993 as ultra vires, un-constitutional and declare the same as Null and void and consequently set aside the demand notice bearing No.258 dt.27-1-1995 of the second respondent issued to M/s.Sonali Casings Pvt. Ltd., plot No.88/c, phase 1, IDA Jeedimetla, R.R.District and to declare the said notice as Null and void by issuing a writ of Certiorari/Mandamus or any other appropriate writ, order or direction in the circumstance of the case.

Counsel for the Petitioner: SRI VIJAY PRAKASH**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 7319 OF 1995**Between:**

Uttam Biscuit Company Pvt. Ltd., Plot No.41,47 and 48, Phase IV, IDA Jeedimetla, represented by its Managing Director Shri R.B. Rao son of R.Pitchiah, Hindu, aged about 69 years resident of 502, Sreenivasa Towers, Begumpet, Hyderabad 500 016.

...PETITIONER**AND**

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector Kutbulapur Mandal, R.R.District, 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 quash and set aside section 8 of the non Agricultural Assessment Act.1963 and the amendment made to the schedule of the said act vide the amendment Act.8/94 published in A.P.Gazette on 3-2-1994 which came into force with effect from 1-7-1993 as ultra vires, un-constitutional set aside the demand notice dt. Nil of the second respondent issued to Uttam Biscuit Company Pvt. Ltd., Plot No.41, 47 and 48, IDA Jeedimetla, Hyderabad and to declare the said notice as Null and void by issuing a writ of Certiorari/Mandamus or any other appropriate writ, order or direction in the circumstance of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 9032 OF 1995)

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 suspend the operation of the amendment made to A.P. Non Agricultural land Assessment act. 1963 vide amendment act.8 of 1994 published on 3-2-1994 in A.P.Gazette which came into force with effect from 1-7-1993 thereby to suspend the operation of the demand notice dt. Nil of the second respondent issued to Uttam Biscuit company Pvt.ltd., plot Nos. 41, 47 and 48, phase IV IDA Jeedimetla, Hyderabad, R.R.district, demanding an amount of Rs.16,118/- and consequently to restrain the respondents from collecting any amount pursuant to the above amendment to the schedule of e

NALA Act 1963 vide amendment Act.8/94 from the period from 1-7-1993 onwards pending final disposal of the main writ petition.

Counsel for the Petitioner: SRI M.VIJAYA PRAKASH
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 7367 OF 1995

Between:

M/s. Lotus Chocolate Company Limited, 302, Srinivasa Complex, 7-1-27, Ameerpet, Hyderabad, India, rep. by its Secretary, Sri R. Shiva Kumar.

...PETITIONER

AND

1. The Government of Andhra Pradesh, rep. by Its Revenue Secretary, A.P. Secretariat, Hyd.
2. The District Collector, Medak District, Medak, Andhra Pradesh.
3. Mandal Revenue Officer, Hathnoora Mandal, Medak district.
4. Mandal Revenue Inspector, Hathnoora Mandal, Medak District.

...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 any appropriate writ, order or direction preferably a writ in the nature of it of Certiorari calling for the records relating to the proceedings No.MRI/1/95, dt. 4.3.1995 on the file of the 4th respondent sad quashing the same se wing illegal, arbitrary, violative of Article 14 of the Constitution of India and consequently declaring the Amendment Act 8 of 1994 as being violative of Article 14 of the Constitution of India.

I.A. NO: 1 OF 1995(WPMP. NO: 9093 OF 1995)

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 suspend the operation of the proceedings in No. MRI/1/95, dt. 4.3.1995 issued by the 4th respondent directing the petitioner to pay & sum of Rs. 38,876/- towards Non-

Agricultural Land Assessment Tax for the Assessment Years 1993-94 and 1994-95, pending disposal of the writ petition.

Counsel for the Petitioner: SRI P.VENUGOPAL
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 7399 OF 1995

Between:

Bharat Heavy Electricals Ltd. (BHBL) Ramachandrapuram, Medak District,
 rep. by its General Manager (S.M.) Hyderabad, Sri B.L.Narayana.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Serelingampally, R.R.Dist.
3. The Mandal Revenue Inspector, Serelingampally, R.R.Dist.

...RESPONDENTS/RESPTS.

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 quash and set aside Section of the Non-Agricultural Land Assessment Act. 1963 and the amendment made to the schedule of the said NALA Ant came into force w.e.f. 1.7.1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dated 20.8.1994 demanding an amount of RS.29,954.08 ps. of the Mandal Revenue Inspector, Serelingampally(R3) issued to the petitioner herein and to declare the said notice as null, void and inoperative by issuing a writ of Certiorari/Mandamus or any other appropriate writ or order or direction as the Hon'ble Court may deems fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 9131 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment

Act. 1963 vide amendment Act.8 of 1994 published on 3.2.1994 in A.P.Gazette, which came into force w.e.f 1.7.1993, thereby to suspend the operation of the demand notice dated 20.8.1994 of Vandal Revenue Inspector, Serelingamapally, demanding an amount of Rs.29,954-08 ps. pending disposal of the Writ Petition.

Counsel for the Petitioner: Ms. P.NAGESWAR SREE
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 7425 OF 1995

Between:

M/s. Malhotra Shaving Products Ltd., Plot No. 30, IDA, Balanagar, Hyderabad, Rep. by its Factory Manager Kumar Issac.

...PETITIONER

AND

1. The State of Andhra Pradesh, Rep. by its Secretary, Revenue Department Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Balanagar.

...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 quash and set aside sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said Nala Act came into force w.e.f 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the Demand Notice dt.26.7.94 demanding an amount of Rs. 79,061/- of the Mandal Revenue Inspector, Balanagar, and to declare the said notice is null, void, and inoperative by issuing a writ of certiorari/mandamus or any other appropriate writ or order or direction as the Hon'ble Court may deems fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 9161 OF 1995)

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 suspend the operation of the amendment made to Andhra Pradesh Non-Agricultural Land

Assessment Act, 1963 vide amendment Act. 8 of 1994 published on 3.2.1994 in Andhra Pradesh Gazettee, which came into force w.e.f. 1-7-1993 thereby to suspend the operation of the demand Notice Dt. 26-7-1994 of the Mandal Revenue Officer, Balanagar, demanding an amount of Rs. 79,061/- pending disposal of the writ petition.

Counsel for the Petitioner: Ms. P.NAGESWAR SREE

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 7426 OF 1995

Between:

Bharat Heavy Electricals Ltd., (BHEL) Ramachandrapuram, Medak District,
rep. by its General Manager (S.M.), Hyderabad ,Sri B.L.Narayana.

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Ramachandrapuram, Medak District.
3. The Mandal Revenue Inspector, Ramachandrapuram, Medak District.

...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 quash and set aside Sec.8 of the Non-Agricultural and Assessment Act, 1963 and the amendment made to the schedule of the said NATA Act came into force w.e.f. 1.7,1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice issued by 2nd respondent herein to the petitioner herein and to declare the said notice as null, void and inoperative by issuing a writ of Certiorari/Mandamus or any other appropriate writ or order or direction as the Hon'ble Court may deems fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 9162 OF 1995)

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 suspend the operation of the amendment made to Andhra Pradesh Non-Agricultural Land Assessment Act, 1963 vide amendment Act.8 of 1994 published on 3.2.1994 in A.P. Gazette, which came into force w.e.f. 1.7.1993 thereby to suspend the operation of the Demand Notice dated 31.1.1995. in Lr.No.B/190/95 issued by 2nd respondent herein namely Mandal Revenue Officer, Ramachandrapuram pending disposal of the Writ petition.

Counsel for the Petitioner: Ms. P.NAGESWAR SREE
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 7492 OF 1995

Between:

M/s. SIFCO Division Consolidated Coffee Limited, Fathenagar, Hyderabad.

...PETITIONER

AND

1. Govt. of Andhra Pradesh, rep. by its Secretary, Revenue Dept., Secretariat, Hyderabad.
2. Revenue Divisional Officer, Chevella Division, Domalguda, 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 order, direction or a writ particularly one in the nature of WRIT OF MANDAMUS directing the respondents not to give effect to the notice Rc.No. C/4776/94 dt.30.03.95 of the 2nd respondent; and stay the operation of notice Rc.No.C/4776/94 dt. 30.03.95 of the 2nd respondent pending disposal of the above writ petition

I.A. NO: 1 OF 1995(WPMP. NO: 9259 OF 1995)

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 the operation of notice Rc.No.C/4776/94 dt. 30.03.95 of the 2nd respondent pending disposal of the above writ petition.

Counsel for the Petitioner: SRI K.SRINIVASA MURTHY
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 8364 OF 1995

Between:

M/s. Bakelite Hylam Limited Sanathnagar, Hyderabad, Rep. by its General Manager.

...PETITIONER

AND

1. The Government of Andhra Pradesh, Rep. by its Revenue Secretary, Secretariat, Secretariat Building Hyderabad.
2. The Revenue Divisional Officer Chevella, Ranga Ready District.

...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 Order, Direction or a Writ more particularly one in the nature of "WRIT OF CERTIORARI" and after calling for records from the 2nd Respondent in demand notice dated:21-4-1995 demanding an amount of Rs.59,311/- and quash the same.

I.A. NO: 1 OF 1995(WPMP. NO: 10468 OF 1995)

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 Suspend the operation of demand notice dated 21-4-1995 for an amount of Rs.59,311/-.

Counsel for the Petitioner: SRI S.RAVINDRANATH
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 8783 OF 1995**Between:**

M/s. Kumar's Metallurgical Corporation Ltd., Vattimarathi Village, Chityal Mandal, Nalgonda Dt, rep. by its Company Sr.Manager (Personnel) Mr. N.Venkateswarlu, S/o. Late N.Nageswara Rao, aged about 47 years.

AND**...PETITIONER**

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Chityal Mandal, Nalgonda District.
3. The Mandal Revenue Officer, Chityal Mandal, Nalgonda District.

...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 quash and set aside sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said Nala Act vide amendment Act 8/94, published in AP Gazette on 3-2-1994 which came into force w.e.f. 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently, to quash and set aside the demand notice dt.1-7-94 of MRI, Chityal (Respondent No.2) issued to M/s Kumar's Metallurgical Corporation Ltd, having its factory at Vattumarathi Village, Chityal Mandal, Nalgonda District and to declare the said notice as null, void and inoperative by issuing a writ of certiorari/mandamus or any other appropriate writ or order or direction as the Hon'ble court may deem fit.

I.A. NO: 1 OF 1995(WPMP. NO: 10984 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act.8 of 1994 published on 3-2-1994 in AP Gazette, which came into force w.e.f. 1-7-93, thereby to suspend the operation of demand notice dt.1-7-1994 of Mandal Revenue Inspector, Chityal Mandal (Respondent No.2) demanding an amount of Rs. 2,70,000/- pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 9783 OF 1995

Between:

Ravela Timbers, A-13, Road No.9, I.D.A. Nacharam, Hyderabad-500 076.
 rep. by its Managing Partner, Sri R.Srinivasa Rao S/o. Sri R.Seshagiri Rao,
 aged about 46 years, R/o 1-2-97, Kakatiya Nagar, Habsiguda, Hyderabad-
 500007

...PETITIONER

AND

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department,
 Secretariat, Hyderabad
2. The Revenue Divisional Officer, R.R. Dist. Division, Malakunta, 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 a writ, order or direction more particularly one in the nature of Writ of CERTIORARI to quash and set aside section 8 of the Non-Agricultural Land Assessment Act vide amendment Act VIII of 1994 dated 3-2-1994 as ultravires, unconstitutional and to declare the same as null, void and inoperative consequential to quash and set aside demand notice dated March '95 issued by the Revenue Divisional Officer, R.R.District Division, Malakunta, Hyderabad demanding an amount of Rs.10,684.00 as null, void.

I.A. NO: 1 OF 1995(WPMP. NO: 12118 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act 1963 vide amendment Acts of 1994 published on 3-2-1994 in A.P.Gazette which came into force w.e.f. 1-7-1993 thereby to suspend the operation of the demand notice dated March '95 of Revenue Divisional Officer, R.R.Dist. Division, Malakunta, Hyderabad demanding an amount of Rs.10,684.00 issued to the Petitioner, Ravela Timbers, pending disposal of the writ Petition.

Counsel for the Petitioner: SRI M.S.T.SAI
 Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
 THE ADVOCATE GENERAL

WP NO: 9785 OF 1995

Between:

Raavela Agro Private Limited, Srirampur Road, Peddapalli, Karimnagar District, rep. by its Chairman & Managing Director Sri R.J.Mohan Rao, S/o. Sri R.Seshagiri Rao, aged about 58 years, R/o. 1-2-36/3, Kakatiya Nagar, Habsiguda, Hyderabad - 500 007.

AND

...PETITIONER

1. The State of Andhra Pradesh, rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. Mandal Revenue Office, Peddapalli Mandal, Karimnagar District.

...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 quash and set aside section 8 of the Non-Agricultural Land Assessment Act and the amendment made the schedule of the said Non-Agricultural Land Assessment Act vide amendment Act VIII of 1994 dated 03-02-1994 as ultra-virus, unconstitutional and to declare the same as null, void and inoperative consequential to quash and set-aside demand notice dated 25-03-1995 issued by the Mandal Revenue Officer, Peddapalli Mandal demanding an amount of Rs.8,776/- as null, void.

I.A. NO: 1 OF 1995(WPMP. NO: 12120 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land. Assessment Act 1963 vide amendment Act of 1994 published on 3-2-1994 in A.P.Gazette which came into force w.e.f. 1-7-1993 thereby to suspend the operation of the demand notice dated 25.03.95 of Mandal Revenue Officer, Peddapalli, Karimnagar District

demanding an amount of Rs.8,776/- issued to the Petitioner, Raavela Agro Private Limited, pending disposal of the Writ Petition.

Counsel for the Petitioner: SRI M.S.T.SAI

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 9855 OF 1995

Between:

M/s. Century Fibre Plates Pvt. Ltd., Secunderabad, rep. by its Managing Director Sri B.D.Malani, son of Gopi Kishen Malani, Hindu, aged about 61 years, R/o Hyderabad.

...PETITIONER

AND

1. Govt. Of A.P., rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. Mandal Revenue Inspector, Jinnaram Mandal, Medak Dist.

...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 declare Section-8 of Non-Agricultural Land Assessment Act, 1963 along with the amendment Act-8 of 1994 or the entire NALA Act 1963 as a whole as ultravires, unconstitutional to declare the demand notice dated 7-3-1995 of the 2nd respondent: as Null and Void and to further direct the respondent No.2 to grant five years exemption of NALA Bet to the Petitioner company by refunding or adjusting the payments already received by him under the NALA Act, by issuing a Writ Order or direction especially a Writ of MANDAMUS or any other appropriate Writ, Order or direction.

I.A. NO: 1 OF 1995(WPMP. NO: 12205 OF 1995)

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 Suspend the Operation of the Amendment Act-8 of 1994 along with the Demand Notice, dated

7-3-1995 issued by the Second Respondent, pending final disposal of the Writ Petition.

Counsel for the Petitioner: SRI D.CHANDRA SHEKHAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 9858 OF 1995

Between:

M/s. Virchow Chemicals (P) Ltd., rep. by its Authorised Signator Sri M.Narayana Reddy, Jeedimetla, Hyderabad.

...PETITIONER

AND

1. Government of Andhra Pradesh, represented by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. Mandal Revenue Inspector, Jinnaram Mandal, MEDAK Dist.

...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 Declare Section-8 of Non-Agricultural Land Assessment Act, 1963 along with the Amendment Act-8 of 1994 or the entire NALA Act, 1963 as a whole as ultravires, unconstitutional and to further declare the Demand Notice dated 18-03-1995 of the Second Respondent as Null and Void by issuing a Writ, Order or direction especially a Writ of MANDAMUS or any other appropriate Writ, Order or direction.

I.A. NO: 1 OF 1995(WPMP. NO: 12208 OF 1995)

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 Suspend the Operation of the Amendment Act-8 of 1994 along with the Demand Notice dt. 18-03-1995 issued by the Second Respondent pending final disposal of the Writ Petition.

Counsel for the Petitioner: SRI D.CHANDRA SHEKHAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 10024 OF 1995**Between:**

1. Kalyana Laxmaiah, S/o. Appaiah, age 60 years, R/o. Laxmipuram Gubbakurthi Mandal, Kohijerla Mandal, Khammam Dist.
2. M/s. Nagarjuna Minerals, rep. by its Managing Partner Jatla Satyanarayana S/o. Veeraiah, age 40 years, R/o. Laxmipuram, Gubbakurthy Mandal, Khammam Dist.

...PETITIONER**AND**

1. Government of Andhra Pradesh rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. Collector, Khammam.
3. Mandal Revenue Officer, Konijerla Mandal, Khammam District.

...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 a Writ or order or direction more appropriately a writ of mandamus declaring that the provisions of the Andhra Pradesh Non-Agricultural Assessment Land Act is inapplicable to the lands covered under Mining lease granted under the Central Act by striking down the definition in Section 2(j) (i) of the State Act.

I.A. NO: 1 OF 1995(WPMP. NO: 12390 OF 1995)

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 suspend all proceedings initiated and taken by the respondents under the provisions of State Act against the petitioners, pending disposal of the above writ petition.

Counsel for the Petitioners: Ms. N.SHOBA**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 10125 OF 1995**Between:**

M/s. Hyderabad Vanaspati Ltd., Factory & Regd. Office, at Moula Ali, Hyderabad, rep. by its Factory Manager, Mr. S.K.Moteka, S/o. D.R.Moteka.

AND**...PETITIONER**

1. The State of Andhra Pradesh, Rep. by its Secretary Revenue, Secretariat, Hyderabad.
2. The Mandal Revenue Inspector, Malkajgiri Mandal, R.R. District.
3. The Mandal Revenue Officer, Ranga Reddy District. Malkajgiri.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said Nala Act vide amendment Act 8/94, published in AP Gazette on 3-2-94 which was brought into force retrospectively from 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the two demand notice dt. 30-9-94 and demanding an amount of Rs.40,072/- and an amount of Rs.50,072/- for the year 1993-94 and for the year 1994-95 respectively issued by Mandal Revenue Inspector, Malkajgiri Mandal, and to declare the said notice of demand as null, void and inoperative by issuing a writ of certiorari/mandamus or any other appropriate writ or order or direction as the Hon'ble court may deems fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 12490 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963 vide amendment Act.8 of 1994 published on 3-2-1994 in A.P.Gazette, which came into force with effect from 1-7-93 thereby to suspend the operation of the demand notices dt. 30-9-94 of Mandal Revenue Inspector, Malkajgiri Mandal,

demanding an amount of Rs.40,072 towards arrears for 1993-94 and Rs.50,072/-for 1994-95, pending disposal of the writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 11808 OF 1995

Between:

M/s. Visaka Industries Ltd., Factory at Velimala Village, Ramachandrapuram
Mandal, Medak District, rep. by its Vice President (Works) M.P.V.Rao

AND

...PETITIONER

1. The State of Andhra Pradesh rep. by its Secretary Revenue, Secretariat.
2. Mandal Revenue Officer, Ramachandrapuram, Medak Dt.
3. Mandal Revenue Inspector, Ramachandrapuram, Medak District.

...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 quash and set aside Sec.8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said Nala Act vide amendment Act 8/94 published in AP Gazette on 3-2-1994 which was brought into force retrospectively from 1-7-1993 as ultravires, unconstitutional and to declare the same as null, void and consequently to quash and set aside the demand notice dt. 24-2-1995, demanding an amount of Rs.1,33,612/- for the years 1993-94 and 1994-95 issued by Mandal Revenue Inspector, Ramachandrapuram, and to declare the said notice of demand as null, void and inoperative by issuing a writ of certiorari/mandamus or another appropriate writ or order or direction as the Hon'ble court may deem fit and proper in the circumstances of the case.

I.A. NO: 1 OF 1995(WPMP. NO: 14427 OF 1995)

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 suspend the operation of the amendment made to Andhra Pradesh Non-Agricultural Land

Assessment Act, 1963 vide amendment Act.8 of 1994 published on 3-2-94 in AP Gazette which come into force with effect from 1-7-1994 thereby to suspend the operation of the demand notice dt.24-2-95 of Mandal Revenue Inspector, Ramachandrapuran, demanding an amount of Rs.1,33,612/- for the years 1993-94 pending disposal of the above writ petition.

Counsel for the Petitioner: SRI C.NIRANJAN RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 12328 OF 1995

Between:

M/s. Arrow Metalspin, limited, Chandapur Village, Hathnoora Mandal, Medak District, rep. by its General Manager Mr. David Mathew

...PETITIONER

AND

1. The State of A.P., Rep. by its revenue Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal Revenue Officer, Hathnoora Mandal, Medak District.
3. The Mandal Revenue Inspector, Hathnoora Mandal, Medak Dist.

...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 order or direction or a writ particularly one in the nature of Writ of Certiorari after calling for the records from the 3rd respondent and quash the demand notice no. MRI/1/95 dated 4-3-95 demanding an amount of Rs. 78,376.00 being the Non-Agricultural Assessment tax for the years 1993-94 and 1994-95.

I.A. NO: 1 OF 1995(WPMP. NO: 15033 OF 1995)

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 the operations of demand notice no. MRI/1/95 dated 4-3-95 issued by 3rd respondent, pending disposal of the writ petition.

Counsel for the Petitioner: SRI M.RADHA KRISHNA MURTHY
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 13989 OF 1995

Between:

M/s. Nava Bharat Ferro Alloys Ltd., Paloncha, Khamman District, represented by its Company Secretary-cum-General Manager, (Corporate Affairs) of the Company, T.Ranga Raju, S/o. Subba Rao, aged about 62 years, R/o. Begumpet, Hyderabad.

...PETITIONER

AND

1. The Government of Andhra Pradesh, represented by its Secretary, Revenue Department, Secretariat Buildings, Hyderabad.
2. The Sub-Collector, Bhadrachalam Mandal, Khammam District.
3. The Mandal Revenue Officer, Dhumugudem, Khammam District.
4. The Mandal Revenue Inspector, Dhumugudem, Khammam District.

...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 be pleased to quash and set aside Section 8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said Nala Act vide amendment Act, 8 of 1994, published in A.P.Gazette on 03.02.1994 which was brought into force retrospectively as ultravires, unconstitutional and to - declare the same as null, void and consequently to quash and set aside the impugned demand notice in Rc.No.MR1/5/95 dated 13.05.1995 of the Mandal Revenue Inspector, Dhumugudem, Khammam District, demanding an amount of Rs.40,782-03 Ps.

I.A. NO: 1 OF 1995(WPMP. NO: 17087 OF 1995)

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 suspend the operation of the amendment made to A.P. Non-Agricultural Land Assessment Act, 1963, vide Amendment Act 8 of 1994 published on 03.02.1994 in A.P. Gazette, - which came into force with effect from 01.07.1993 - thereby suspend the operation of

the impugned demand notice of Mandal Revenue Inspector in proceedings Rc.No. MR1/5/95 dated 13.05.1995 for an amount of - Rs.40,732-03 Ps. pending disposal of the above Writ Petition.

Counsel for the Petitioner: SRI TANGEDA DAYANANDA RAO
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 15667 OF 1995

Between:

M/s. Bakelite Hylam Limited Sanathnagar, Hyderabad, rep. by its General Manager (Sri. S.N.Malhotra)

AND

...PETITIONER

1. The Government of Andhra Pradesh, Rep by its Revenue Secretary, Secretariat, Secretariat Building Hyderabad.
2. The Mandal Revenue Inspector, Balanagar Mandal, Ranga Reddy Dist.

...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 Order, Direction or a writ more particularly one in the nature of 'WRIT OF CERTIORARI' and after calling for records from the 2nd Respondent in demand notice dated 13th July, 1995 demanding an amount of Rs.78,041/- and quash the same.

I.A. NO: 1 OF 1995(WPMP. NO: 19101 OF 1995)

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 SUSPEND the operation of Demand Notice dated 13th July, 1995 for an amount of Rs.78,041/-

Counsel for the Petitioner: SRI S.RAVINDRANATH
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 21454 OF 1995

Between:

M/s. SIFCO Division of Consolidated Coffee Ltd., Hyderabad, rep. by its
General Manager.

AND

...PETITIONER

1. Government of A.P., rep. by its Secretary, Revenue Department, Hyderabad.
2. Mandal Revenue Officer, Balanagar, Mandal, RR District.

...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 order, direction or a writ particularly one in the nature of WRIT OF MANDAMUS directing the respondents not to give effect to the notice of demand No. MRIB/N.A.A./ 1995 dt. 15.9.1995 of the 2nd respondent.

I.A. NO: 1 OF 1995(WPMP. NO: 26375 OF 1995)

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 the operation of notice of demand No. MRIB/N.A.A./ 1995 dt. 15.9.1995 of the 2nd respondent pending disposal of the above W.P.

Counsel for the Petitioner: SRI K.SRINIVASA MURTHY
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 21941 OF 1995**Between:**

Mulkanoor Co-operative Rural Bank and Marketing Society Ltd., (Formerly Mulkanoor Co-operative Rural Bank Limited) Mulkanoor, Karimnagar district represented by its General Manager Sri M.Lakshma Reddy.

...PETITIONER**AND**

1. Government of Andhra Pradesh, represented by its Secretary, Revenue department, Secretariat, Hyderabad.
2. Mandal Revenue Officer, Bheemadevarapally Mandal, Karimnagar district.
3. Revenue Divisional Officer, Karimnagar.

...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 order, direction or writ more particularly one in the nature of writ of mandamus

1. enhancing levy from 12p. to 50p. by Amendment Act, 8 of 1994 with effect from 1-7-1993 as illegal, arbitrary and without jurisdiction;
2. declaring the proceedings of Mandal Revenue Officer dt. 19-1-1994 assessing the area at 51168 sq.mts, as confirmed by the Revenue Divisional Officer in proceedings dt. 12-7-1994 as illegal and arbitrary;
3. collecting the levy on non-agricultural land assessment on the enhanced area of 51,168 sq-mts. for the year 1993-94 and 1994-95 as illegal and arbitrary and consequently direct the respondents to assess the area at 11,664 sq-mts. for the year 1993-94 and 1994-95;
4. to refund the excess amount paid towards Levy for the year 1993-94 and.

I.A. NO: 1 OF 1995(WPMP. NO: 26995 OF 1995)

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 including the demand and recovery of non-agricultural tax vide notice dt. 12-5-1995 pending disposal of the writ petition.

Counsel for the Petitioner: SRI G.VIDYASAGAR
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 23129 OF 1995

Between:

M/s. Associated Cement Companies Ltd., Mancheril Adilabad District, rep.
 by its Accounts Officer, Sri Y.Venkateswara Rao.

AND

...PETITIONER

1. Government of A.P., rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Revenue Divisional Officer, Mancheril, Adilabad District.
3. Mandal Revenue Officer, Kasipet, Adilabad District.
4. Mandal Revenue Inspector, Kasipet, Adilabad District.

...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 order, direction or a writ particularly one in the nature of WRIT OF MANDAMUS declaring Sec. 8 of the Andhra Pradesh Non-Agricultural Land Assessment (Amendment) Act 1994 amending Act 8 of the Non Agricultural Land Assessment Act 1963 as ultravires and void and invalid and also direct the respondents not to levy tax on areas covered by mines; and stay the operation of notice of demand No. Nill dt. 31.7.95 issued by the 4th respondent pending disposal of the above writ petition.

I.A. NO: 1 OF 1995(WPMP. NO: 28401 OF 1995)

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 the operation of notice of demand No. Nil dated 31.7.1995 issued by the 4th Respondent pending disposal of the above writ petition.

Counsel for the Petitioner: SRI K.SRINIVASA MURTHY
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 23130 OF 1995**Between:**

M/s. The Associated Cement Cos. Ltd., Mancherial Cement Works,
Mancherial, rep. by its Accounts Officer.

...PETITIONER**AND**

1. Government of A.P. rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Revenue Divisional Officer, Mancherial.

...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 order, direction or a writ particularly one in the nature of WRIT OF MANDAMUS restraining the respondents from enforcing the order No. H/2739/94 dt. 19.9.1995 issued by the Revenue Divisional Officer, Mancherial; and;

stay the operation and further proceedings of the order No.H/2739/94 dt. 19.9. 1995 issued by the Revenue Divisional Officer, Mancherial pending disposal of the above writ petition.

I.A. NO: 1 OF 1995(WPMP. NO: 28402 OF 1995)

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 the operation and /further proceedings of the order No. H/2739/94 dt. 19.9.1995 issued by the Revenue Divisional Officer, Mancherial pending disposal of the above writ petition.

Counsel for the Petitioner: SRI K.SRINIVASA MURTHY

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 23458 OF 1995**Between:**

Sirpur Paper Mills Ltd., rep by its Deputy Manager (Estates)

...PETITIONER

AND

1. The Secretary Revenue Dept., Govt of A.P., Hyderabad.
2. The Sub Collector, Asifabad, Adilabad District.
3. The Mandal Revenue officer, Kagaznagar Mandal Adilabad District.
4. The Mandal Revenue inspector, O/o The Mandal Revenue officer, Kagaznagar Mandal Adilabad Dt.

...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 a Writ order ob direction more particularly in the nature of Writ of Mandamus declaring the order of the 2nd respondent made inproc Appeal No. J/2371/95 as illegal and consequently declare the order dt 13-10-1995 of the order No.B/4074/95 dt 14-9-1995 and the order in Lr.No.B/4074/95 dt 13-10-1995 both issued by the 4th respondent as unenforceable.

Counsel for the Petitioner: SRI C.RAMANANDA VITTAL

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

WP NO: 3075 OF 1996**Between:**

M/s. Imperial Granites Pvt. Ltd., Repr. by its (Manager having its G.A.P. of M.D. Sri R.Gunasekharam, S/o. G.Raju, Aged about 43 years, R/o. Siddardhanagar, Kazipet, Warangal District.

...PETITIONER

AND

1. The State of A.P. Rep. by its., Secretary to Govt. (Pr.), Revenue Department Secretariat, Hyderabad.
2. The Revenue Divisional Officer, HANMAKONDA.
3. The Mandal Revenue Inspector, Hanmakonda, Warangal District

...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 order or direction more particularly are in the nature of writ of Mandamus declaring that the action of the 3rd respondent in issuing notices of demand in Form-II, dt. 24-1-1995 as wholly arbitrary, illegal unjust and unconstitutional and violative provisions of the A.P. Non-Agriculture Land Assessment Act 1963 and is also violative of principles of natural by holding if necessary declaring that section 8 of the Non-Agricultural Land Assessment Act, 1963 and the amendment made to the schedule of the said act by Act 8/94 as ultravires, unconstitutional and void consequently direct the respondents not to give effect to the said demand notice dt.24-1-1995 and refund the excess amount said against demand notice dt. 24-1-1995 by the 3rd respondent.

I.A. NO: 1 OF 1996(WPMP. NO: 3705 OF 1996)

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 Suspend the operation of the notice of demand in Form-II, dated 24-1-1995 Issued by 3rd Respondent and consequently direct to refund the excess amounts paid by the petitioner pending disposal of the main writ petition.

Counsel for the Petitioner: SRI RAJASEKHARA RAO MUDDADA
Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL

WP NO: 29387 OF 1998**Between:**

M/s Shiva Shankar Granites, rep. by its Power of Attorney Holder, A.Mohan Reddy, S/o Late Narayan Reddy, age 38 years, R/o Burhanpuram, Khammam.

...PETITIONER**AND**

1. The Government of A.P. rep. by its Secretary, Revenue Department, Secretariat, Hyderabad.
2. The Mandal, Revenue Officer, Khammam (R) Mandal.
3. The Mandal, Revenue Inspector, Khammam (R) Mandal.

...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 order or writ one in the nature of Writ of Mandamus declaring the action of the respondents in assessing/demanding Nala Tax of 33,995/- vide demand Notice No. MRI/41/98, dt. 19-8-94 from the petitioner land on his mining lease in S.No.39, Arempala village, Khammam Rural Mandal, Khammam district as illegal, arbitrary, and unsustainable and consequently set aside the same.

I.A. NO: 1 OF 1998(WPMP. NO: 35940 OF 1998)

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 the demand and collection of NALA Tax of Rs.33, 995/- in pursuance to the Demand Notice, No MRI/41/99, dt.19-8-98 from the petitioner for land held on quarry lease in S.No.39 of Arempala village, Khammam rural mandal, Khammam dist. pending disposal of the above writ petition.

Counsel for the Petitioner: Ms. N.SHOBA

**Counsel for the Respondents: SRI A.SUDARSHAN REDDY,
THE ADVOCATE GENERAL**

The Court made the following: COMMON ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH

THE HON'BLE SRI JUSTICE P.SAM KOSHY

THE HON'BLE SRI JUSTICE K.LAKSHMAN

THE HON'BLE SRI JUSTICE B.VIJAYSEN REDDY

AND

THE HON'BLE SRI JUSTICE N.TUKARAMJI

WRIT PETITION Nos.8883 of 1992, 16424 of 1993, 11871, 13690, 18444, 19635, 22314, 22946, 22965, 22966, 22968, 22971, 22973, 22974, 22975 and 22976 of 1994, 428, 720, 733, 1083, 1802, 1810, 1814, 2064, 2077, 2079, 2247, 2886, 3039, 3204, 3524, 3613, 3614, 3762, 4306, 4311, 4332, 4439, 4441, 4474, 4670, 5659, 5953, 5956, 6159, 6651, 6684, 6700, 6710, 7008, 7261, 7289, 7319, 7367, 7399, 7425, 7426, 7492, 8364, 8783, 9783, 9785, 9855, 9858, 10024, 10125, 11808, 12328, 13989, 15667, 21454, 21941, 23129, 23130 and 23458 of 1995, 3075 of 1996 and 29387 of 1998

Dated: 06 .08.2026

Between:

W.P.No.8883 of 1992:

Sirpur Paper Mills Ltd, 5-9-22/1/1, Adarsh Nagar,
Hyderabad, rep. by its Chief Executive

...Petitioner

and

Government of Andhra Pradesh, rep. by Secretary,
Revenue, Hyderabad, and two others.

...Respondents

W.P.No.16424 of 1993:

Sirpur Paper Mills Ltd, rep. by its Estate Officer

...Petitioner

and

Mandal Revenue Officer, Kagaz Nagar, and another

...Respondents

W.P.No.11871 of 1994:

National Airports Authority of India, Begumpet Airport, rep. by its Director

Petitioner

and

Government of A.P., rep. by its Secretary to Government, Revenue Department,
Government of A.P., Secretariat Buildings, Hyderabad and three others.

...Respondents

W.P.No.13690 of 1994:

M/s.Hindustan Aeronautics Ltd, Balanagar, Hyderabad – 500 042,
rep. by its General Manager Mr. S.Roy Choudhury.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary
(Revenue Department), Secretariat, Hyderabad and two others.

...Respondents

W.P.No.18444 of 1994:

M/s.Cement Corporation of India Ltd, Tandur,
Ranga Reddy District, rep. by its General Manager Sri D.S.Bindra

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.19635 of 1994:

M/s.Venkateswara Hatcheries Limited, Thimmapur Unit,
Mahaboobnagar District, rep. by its Assistant Manager (P&A) and seven others.

...Petitioners

and

Revenue Divisional Officer, Mahaboobnagar,
Mahaboobnagar District and three others.

...Respondents

W.P.No.22314 of 1994:

M/s.Rajyalakshmi Minerals Pvt Ltd., rep. by its Executive Director G.Jagadeesh,
S/o Gopalakrishnarao, Aged about 55 years, Regd.Office at 5-504,
Divya Shakti Apartments, 7-1-58, Ameerpet, Hyderabad – 16.

...Petitioner

and

The Principal Secretary Revenue to Government of A.P.,
Secretariat Buildings, Hyderabad and two others.

...Respondents

W.P.No.22946 of 1994:

M/s.Kanosika Laboratories Ltd, Plot No.45, Nagarjuna Hills, Panjagutta,
Hyderabad – 500482, Location: Survey No.55, Masjidpura, Shameerpet Mandal,
R.R.District, Rep. by its Executive Director Sri Harshavardhan Sikaria,
S/o R.A.Sikaria, aged about 26 years.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.22965 of 1994:

M/s.Pennar Steels Ltd, Isnapur Village, Patancheru Mandal,
Medak District, rep. by its General Manager, Works,
T.V.Pavitrani, S/o Late Kunni Raman, aged about 54 years.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.22966 of 1994:

M/s.Bajaj Sevashram Limited, 17-1-201-8, Saidabad,
Hyderabad – 500 659, rep. by its Senior Executive
Sri B.L.Maheshwari, aged 57 years, S/o Sri Laxminarayana

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary, Hyderabad and another.

...Respondents

W.P.No.22968 of 1994:

M/s.ICI India Limited, Post Bag No.1, Balanagar,
Hyderabad – 500 037, rep. by its Works Manager
Sri Adnan Ahmad, aged 35 years, S/o Sri Mahboob Ahmed.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.22971 of 1994:

M/s.Diana Hotels Limited, Green Land, Begumpet,
Hyderabad 500016, rep. by its Managing Director
Sri A.Murali Krishna Reddy, aged 40 years, S/o Sri A.Sankar Reddy

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.22973 of 1994:

Andhra Pradesh Rayons Ltd, Kamalapuram, Mangapet Mandal,
Warangal District, rep. by its Secretary Sri B.Hariharan,
Aged 38 years, S/o Sri H.Bhuthalingam

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.22974 of 1994:

M/s.Sponge Iron India Ltd, Palwancha, Khammam District
Rep. by its Company Secretary Sri P.V.Subba Rao,
Aged 41 years, S/o Late Sri Janaki Ramaiah

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.22975 of 1994:

M/s.Godavari Explosives Pvt Ltd., 202 & 203, Minerva Complex,
2nd Floor, S.D.Road, Secunderabad, Rep. by its Chairman
Sri A.N.Gupta, aged 50 years, S/o Sri B.N.Gupta,

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.22976 of 1994:

M/s.Nitco Tiles & Marble Inds., (Andhra) Private Limited, 85, IDA, Jeedimetla,
Ranga Reddy District, Rep. by its Authorised Representative Ms.K.P.Usha,
Aged 34 years, D/o Sri K.A.Parameswaran

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.428 of 1995:

Sirpur Paper Mills Ltd, rep. by its Deputy Manager (Estates)

...Petitioner

and

The Secretary, Revenue Dept., Government of A.P.,
Hyderabad and two others

...Respondents

W.P.No.720 of 1995:

M/s.Barium Chemicals Ltd., Ramavaram Post, Kothagudem,
Khammam District, rep. by its Commercial Officer,
Umesh Bhatnagar, S/o Laxman Bhatnagar, aged about 38 years.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.733 of 1995:

M/s.Uma Vijaya Saw Mill, rep. by its Partner -- Natwar Lal Patel,
S/o Pachan Bhai Patel, aged 38 years, R/o Khammam, Khammam District.

...Petitioner

and

Revenue Divisional Officer, Khammam, Khammam District and another

...Respondents

W.P.No.1083 of 1995:

M/s.Associated Cement Companies Ltd., Mancherial Cement Works,
Mancherial, Adilabad District, rep. by its Accounts Officer Sri Y.Venkateshwar Rao

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and three others.

...Respondents

W.P.No.1802 of 1995:

M/s.Hindustan Magnetics Ltd., 6th Floor, Progressive Towers,
Khairatabad, Hyderabad, rep. by its Company Managing Director
Sri Koneru Srinivas, S/o K.Lakshmaiah, aged 34 years

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.1810 of 1995:

M/s.Cement Corporation of India Limited, Adilabad Cement Factory,
Adilabad – 504003, rep. by its General Manager, Sri Atal Behari Kaushal,
Aged 54 years, S/o Sri B.C.Kaushal

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.1814 of 1995:

M/s.Unicorn Organics Limited, Waddepalli, Hanumakonda,
Warangal, rep. by its Managing Director, Sri Atul Sanghani,
Aged 36 years, S/o Sri Bhanu C.Sanghani.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.2064 of 1995:

Sri Mamtha Ginning Factory, Adilabad, rep. by Bajranglal,
S/o Gulabchand, aged 45 years, R/o Adilabad and two others

...Petitioners

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.2077 of 1995:

Sirpur Paper Mills Ltd., Sirpur Kagaz Nagar, rep. by its
Dy.Manager (Estates), R.P.Kanodia, S/o Gouri Sankar Kanodia,
Aged about 58 years, R/o Sirpur Kagaznagar

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.2079 of 1995:

Om Ginning Factory, Adilabad, rep. by Sri Govind Agrawal,
S/o Gajanand Agrawal, aged 50 years, R/o Adilabad and two others

...Petitioners

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.2247 of 1995:

M/s.Azamjahi Mills, Laxmipura, Narsampet Road,
Warangal – 506 013, rep. by its General Manager
Sri M.V.Shivaram, aged 49 years, S/o M.V.Venkatarao

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.2886 of 1995:

M/s.Real Food Products Pvt Ltd., 18-2-45, Chandrayangutta,
Hyderabad, rep. by its Administrative Officer Mr.K.Subhash,
S/o Balaraj, Hindu, aged about 50 years, R/o Hyderabad.

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.3039 of 1995:

M/s. Kinnera Steels (P) Ltd., rep. by its Managing Director
K.Seetha Rama Rao, Chunchupalli, Kothagudem Mandal, Khammam District.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.3204 of 1995:

M/s.Singareni Steels (P) Ltd., rep. by its Director V.V.R.V.Prasad,
Chunchupalli, Kothagudem Mandal, Khammam District.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.3524 of 1995:

Makhariya Refinery, Kondamadugu, Nalgonda District,
Rep. by Manoj Kumar, S/o Srigovind Agrawal, aged 30 years, R/o Hyderabad.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.3613 of 1995:

M/s.Hyderabad Engineering Industries, Balanagar, Hyderabad,
A Division of the Jay Engineering Works Ltd., rep. by its
Assistant General Manager Mr. Inder Mohan Bhalla

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.3614 of 1995:

Crystal Polymers & Additives Limited, 1-8-144-152 (133),
First Floor, Prenderghast Road, Secunderabad, rep. by
C.Prabhaker Raju, S/o C.Ramachandra Raju, aged 40 years, R/o Hyderabad.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.3762 of 1995:

M.V.Ramanamma Granite Mines, 1-7-77, Jublipura,
Khammam District, rep. by its Proprietor Smt M.V.Ramanamma

...Petitioner

and

The State of Andhra Pradesh, rep. by its Principal Secretary,
Revenue Department, Secretariat, Hyderabad – 500004, and three others.

...Respondents

W.P.No.4306 of 1995:

M/s.Suvarna Cements Ltd., Hyderabad, rep. by its Managing Director
Shri V.C.Brahmanna

...Petitioner

and

Government of Andhra Pradesh, Secretary,
Revenue Department, Secretariat, Hyderabad and four others.

...Respondents

W.P.No.4311 of 1995:

Sandesh Ginning and Oil Industries, Bhainsa,
Rep. by Prop. Sri Digamber Rao Maheshettiwar,
S/o Ramanna, R/o Bhainsa, aged 58 years, Adilabad District.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.4332 of 1995:

Sandesh Pressing Industries, Bhainsa, Rep. by Jagdish Mashettiwar,
S/o Ramanna, Aged 40 years, R/o Bhainsa, Adilabad District.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.4439 of 1995:

M/s.Arandy Laboratories Ltd., Rajbhavan Road, Somajiguda,
Hyderabad rep. by its Personnel Officer, Mr. G.Prashant Verma.

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.4441 of 1995:

M/s.Suryalakshmi Cotton Mills Ltd., Pillalamarri Road,
Mahaboobnagar (A.P.). Rep. by its Additional Managing Director
Mr. Upendra Kumar Agarwal, Hindu, aged about 40 years, R/o Pillalamarri.

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.4474 of 1995:

Quality Spinning Mills Ltd., Bhainsa,
Rep. by its Partner Digamber Rao Mashettiwar,
S/o Ramanna, aged 58 years, R/o Bhainsa, Adilabad District.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.4670 of 1995:

M/s.Sanghi Polyesters Ltd., having its Registered Office at
Sanghinagar, Hayatnagar Mandal, Rangareddy District, through its
Managing Director Anand Prakash Sanghi.

...Petitioner

and

State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.5659 of 1995:

M/s.Premier Tubes Ltd., Patancheru, Medak District,
Rep. by its General Manager Sri A.Nageswara Rao

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.5953 of 1995:

C.Rambhupal Reddy, S/o Peddaramireddy, Aged 64 years,
R/o Banjara Hills, Hyderabad.

...Petitioner

and

The Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others.

...Respondents

W.P.No.5956 of 1995:

M/s.Deccan Syntex Limited, 3-5-874/4, Ground Floor,
Hyderguda, Hyderabad-500 029, rep. by its Managing Director Shri Sanjay Jalan.

...Petitioner

and

Government of Andhra Pradesh, rep. by its Principal Secretary
to Government, Revenue Department, Secretariat, Hyderabad, and two others.

...Respondents

W.P.No.6159 of 1995:

Andhra Pradesh Markfed Ltd., Hyderabad, Rep. by its General Manager

...Petitioner

and

State of Andhra Pradesh, rep. by its Secretary to Government,
Revenue Department, Secretariat Buildings, Hyderabad, and another

...Respondents

W.P.No.6651 of 1995:

M/s.Swan Vacuum System Ltd., Hyderabad,
Rep. by its Managing Director Sri B.Sadasiva Reddy

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.6684 of 1995:

Family Planning Association of India, Hyderabad Branch,
6-3-883, Begumpet, Hyderabad, rep. by its Honorary Secretary Sri A.P.Jaiswal.

...Petitioner

and

Government of Andhra Pradesh, Department of Revenue,
Secretariat, Hyderabad, rep. by its Secretary and another

...Respondents

W.P.No.6700 of 1995:

M/s.Trans Valves (India) Limited, 15-B, Sri Venkateswara Coop. Industrial Estate,
IDA, Jeedimetla, Hyderabad – 500 855. Rep. by its General Manager, Shri B.Manohar.

...Petitioner

and

Government of Andhra Pradesh, rep. by the Principal Secretary
to Government, Revenue Department, Secretariat, Hyderabad and three others.

...Respondents

W.P.No.6710 of 1995:

M/s.HMT Limited (Machine Tool Division), Balanagar, Hyderabad,
rep. by its Jt. General Manager (PI), Mr. K.P.Sharma

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Hyderabad and two others

...Respondents

W.P.No.7008 of 1995:

M/s.Automotive Manufacturers Ltd., 8571, R.P.Road, Secunderabad,
Rep. by its General Manager T.R.Ganesh Aiyer, S/o T.K.R.Aiyer,
Aged 34 years, Secunderabad.

...Petitioner

and

The Government of Andhra Pradesh, rep. by its Secretary,
Revenue, Secretariat Buildings, Hyderabad and another

...Respondents

W.P.No.7261 of 1995:

M/s.Hindustan Cables Ltd., rep. by its Chief General Manager,
Mallapur, Ranga Reddy District.

...Petitioner

and

Revenue Divisional Officer, Mallapur Ranga Reddy District, and two others.

...Respondents

W.P.No.7289 of 1995:

Sonali Castings Pvt. Ltd., Plot No.88/C, IDA Jeedimetla,
R.R.District, Rep. by its Director Shri B.Sudhakar Reddy,
S/o Late Bhim Reddy, 45 years, R/o 3-4-474, Narayanaguda, Hyderabad

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.7319 of 1995:

Uttam Biscuit Company Pvt. Ltd., Plot No.41, 47 and 48,
Phase IV, IDA Jeedimetla, rep. by its Managing Director
Shri R.B.Rao, Son of R.Pitchaiah, Hindu, aged about 69 years,
R/o 502, Sreenivasa Towers, Begumpet, Hyderabad 500 016.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.7367 of 1995:

M/s.Lotus Chocolate Company Limited, 302, Srinivasa Complex,
7-1-27, Ameerpet, Hyderabad, India, rep. by its Secretary Sri R.Shiva Kumar.

...Petitioner

and

The Government of Andhra Pradesh, rep. by its Revenue Secretary,
A.P. Secretariat, Hyderabad and three others

...Respondents

W.P.No.7399 of 1995:

Bharat Heavy Electricals Ltd., (BHEL), Ramachandrapuram,
Medak District, rep. by its General Manager (SM), Hyderabad

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others

...Respondents

W.P.No.7425 of 1995:

M/s.Malhotra Shaving Products Ltd., Plot No.30,
IDA, Balanagar, Hyderabad rep. by its Factory Manager Kumar Issac

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.7426 of 1995:

Bharat Heavy Electricals Ltd., (BHEL), Ramachandrapuram, Medak District,
rep. by its General Manager (S.M.), Hyderabad Sri B.L.Narayana

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others

...Respondents

W.P.No.7492 of 1995:

SIFCO Division Consolidated Coffee Ltd., Fathenagar, Hyderabad

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.8364 of 1995:

M/s. Bakelite Hylam Limited, Sanathnagar, Hyderabad, rep. by its General Manager

...Petitioner

and

The Government of Andhra Pradesh, rep. by its Revenue Secretary,
Secretariat, Secretariat Building, Hyderabad and another

...Respondents

W.P.No.8783 of 1995:M/s.Kumar's Metallurgical Corporation Limited., Vattimarathi Village,
Chityal Mandal, Nalgoda District, Rep. by its Company Sr. Manager (Personnel),
Mr N.Venkateswarlu, S/o late N.Nageswara Rao, Aged about 47 years.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others

...Respondents

W.P.No.9783 of 1995:Ravela Timbers, A-13, Road No.9, I.D.A. Nacharam, Hyderabad – 500 076,
rep. by its Managing Partner Sri R.Srinivasa Rao, S/o Sri R.Seshagiri Rao,
aged about 46 years, R/o 1-2-97, Kakatiya Nagar, Habsiguda, Hyderabad – 500 007.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.9785 of 1995:Raavela Agro Private Limited, Srirampur Road, Peddapalli,
Karimnagar District, rep. by its Chairman & Managing Director
Sri R.J.Mohan Rao, S/o Sri R.Seshagiri Rao, aged about 58 years,
R/o 1-2-36/3, Kakatiya Nagar, Habsiguda, Hyderabad – 500 007.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.9855 of 1995:

M/s.Century Fibre Plates Pvt., Ltd., Secunderabad,
Rep. by its Managing Director Sri B.D.Malani, S/o Gopi Kishen Malani,
Hindu, Aged about 61 years, R/o Hyderabad.

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.9858 of 1995:

M/s.Virchow Chemicals (P) Ltd., rep. by its Authority Signatory
Sri M.Narayana Reddy, Jeedimetla, Hyderabad.

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another

...Respondents

W.P.No.10024 of 1995:

Kalyana Laxmaiah, S/o Appaiah, Aged 60 years,
R/o Laxmipuram Gubbakurthy Post, Konijerla Mandal,
Khammam District and another

...Petitioners

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others

...Respondents

W.P.No.10125 of 1995:

M/s.Hyderabad Vanaspathi Ltd., Factory & Regd. Office Moula Ali,
Hyderabad, rep. by its Factory Manager Mr. S.K.Moteka

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others

...Respondents

W.P.No.11808 of 1995:

M/s.Visaka Industries Ltd., Factory at Velimala Village, Ramachandrapuram Mandāl,
Medak District, rep. by its Vice President (Works) M.P.V.Rao

...Petitioner

and

The State of Andhra Pradesh, rep. by its Secretary,
Revenue, Secretariat, Hyderabad and two others

...Respondents

W.P.No.12328 of 1995:

M/s.Arrow Metalspin Limited, Chandapur Village, Hathnoora Mandal,
Medak District, rep. by its General Manager Mr. David Mathew,
S/o Sri R.K.Mathew, Aged 56 years, resident of Hyderabad.

...Petitioner

and

The State of Andhra Pradesh, rep. by its Revenue Secretary,
Revenue Department, Secretariat Buildings, Hyderabad and two others

...Respondents

W.P.No.13989 of 1995:

M/s.Nava Bharat Ferro Alloys Ltd., Paloncha, Khammam District,
Represented by its Company Secretary-cum-General Manager
(Corporate Affairs) of the Company T.Ranga Raju, S/o Subba Rao,
Aged 62 years, R/o Begumpet, Hyderabad.

...Petitioner

and

The Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat Buildings, Hyderabad and three others

...Respondents

W.P.No.15667 of 1995:

M/s.Bakelite Hylam Limited, Sanathnagar,
Hyderabad, rep. by its General Manager (S.N.Malhotra)

...Petitioner

and

The Government of Andhra Pradesh, rep. by its Revenue Secretary,
Secretariat, Secretariat Building, Hyderabad and another

...Respondents

W.P.No.21454 of 1995:

M/s.SIFCO Division of Consolidated Coffee Ltd., Hyderabad, rep. by its General Manager

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Hyderabad and another

...Respondents

W.P.No.21941 of 1995:

Mulkanoor Cooperative Rural Bank and Marketing Society Limited
(formerly Mulkanoor Cooperative Rural Bank Limited), Mulkanoor,
Karimnagar District represented by its General Manager Sri M.Lakshma Reddy

...Petitioner

and

Government of Andhra Pradesh, represented by its Secretary,
Revenue Department, Secretariat, Hyderabad and two others

...Respondents

W.P.No.23129 of 1995:

M/s.Associated Cement Companies Ltd., Mancherial Cement Works,
Mancherial, Adilabad District, rep. by its Accounts Officer Sri Y.Venkateshwar Rao

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and three others.

...Respondents

W.P.No.23130 of 1995:

M/s.The Associated Cement Companies Ltd., Mancherial Cement Works,
Mancherial, Adilabad District, rep. by its Accounts Officer

...Petitioner

and

Government of Andhra Pradesh, rep. by its Secretary,
Revenue Department, Secretariat, Hyderabad and another.

...Respondents

W.P.No.23458 of 1995:

Sirpur Paper Mills Ltd, rep. by its Deputy Manager (Estates)

...Petitioner

and

The Secretary, Revenue Department, Government of Andhra Pradesh,
Hyderabad, and three others.

...Respondents

W.P.No.3075 of 1996:

M/s.Imperial Granites Pvt. Ltd., represented by its (Manager having its)
G.A.P. of M.D. Sri R.Gunasekharam, S/o G.Raju,
Aged about 43 years, R/o Siddardhanagar, Kazipet, Warangal District.

...Petitioner

and

The State of Andhra Pradesh, represented by its Secretary to Government (Prl.),
Revenue Department, Secretariat, Hyderabad and two others

...Respondents

W.P.No.29387 of 1998:

M/s.Shiva Shankar Granites, rep. by its Power of Attorney Holder A.Mohan Reddy,
S/o Late Narayan Reddy, aged 38 years, R/o Burhanpuram, Khammam.

...Petitioner

and

The Government of Andhra Pradesh, rep. by Secretary,
Revenue Department, Secretariat, Hyderabad, and two others.

...Respondents

COMMON ORDER: (Per Hon'ble the Chief Justice Sri Aparesh Kumar Singh)

Sri G.Vidyasagar, learned Senior Counsel for the petitioners in W.P.No.19635 of 1994 and 21941 of 1995.

Sri C.Niranjana Rao, learned counsel for the petitioners in W.P.Nos.18444, 22946, 22965, 22966, 22968, 22971, 22973, 22974, 22975 and 22976 of 1994, 720, 1802, 1810, 1814, 2247, 3613, 3614, 5659, 6710, 8783, 10125 and 11808 of 1995.

Sri Tagore Bala, learned counsel for the petitioner in W.P.No.11871 of 1994.

Ms. K.Mamata Choudary, learned counsel for the petitioners in W.P.Nos.4306 and 6700 of 1995.

Sri A.Sudarshan Reddy, learned Advocate General for the State.

2. In this batch of writ petitions, the petitioners have assailed the validity of Section 8 of the Andhra Pradesh Non-agricultural Land Assessment Act, 1963 (hereinafter referred to as 'NALA Act'), the validity of the Andhra Pradesh Non-agricultural Land Assessment (Amendment) Act, No.8 of 1994, with effect from 01.07.1993 and the validity of demand notices issued under Section 4 of the NALA Act as well as the orders of distraint issued under the NALA Act. In W.P.No.10024 of 1995, the petitioner has sought a declaration that the provisions of NALA Act are inapplicable to the lands covered under mining lease granted under the Central Act by striking down the definition of Section 2(j)(i) of the NALA Act.

3. The aforesaid writ petitions have come up before us for fresh consideration pursuant to the order of remand dated 22.11.2005 passed by the Hon'ble Supreme Court in Civil Appeal Nos.2885-3035 of 1998 (**State of Andhra Pradesh vs. M/s.Mahabaleswarappa and Sons**). For the facility of reference, facts from W.P.No.22965 of 1994 are being referred to.

I. FACTS:

4. The petitioner, M/s.Pennar Steels Limited is a company incorporated under the Companies Act, 1956 having its factory at Isnapur Village, Patancheru Mandal, Medak District. The petitioner is the owner of land measuring 1,08,762 square meters. The petitioner has been paying non-agricultural land assessment tax for the land owned by it under the NALA Act. A Circular was sent by the Mandal Revenue Officer apprising the petitioner that the Commissioner, Land Revenue has issued circular instructions No.T3/434/94, dated 17.03.1994, by which the Mandal Revenue Officer was informed that NALA Act has been amended in the year 1974 and was further amended by the Amendment Act No.8 of 1994, which has come into force from 01.07.1993. The Mandal Revenue Officer was further apprised that rates of levy of non-agricultural land assessment provided in the Schedule of Section 3 of the NALA Act have been increased. The notices of demand dated 06.10.1993 and 01.07.1994 under Section 4 of the NALA Act in Form II were issued to the petitioner, by which the petitioner was asked to pay a sum of Rs.13,279/- and Rs.13,279/- respectively towards non-agricultural land assessment.

5. The petitioner, thereupon, filed the writ petition, namely W.P.No.22965 of 1994 *inter alia* on the ground that Section 8 of the NALA Act and amendment made to the Schedule vide Act No.8 of 1994, with effect from 01.07.1993 are *ultra vires* the Constitution. The rate of tax is also challenged on the ground that the same is arbitrary, collusive and is confiscatory in nature. It is the case of the petitioner that only a portion of land held by them is used for mining and rest of the land is vacant land. However, in view of the decision of the Full Bench of erstwhile High Court of Andhra Pradesh in **S.V.Cement Limited vs. Revenue Divisional Officer, Nandyal**¹, the entire extent of land is being taxed. The validity of the notices of demand was also challenged on the ground that the State Legislature has no power either under List II or List III of the Constitution of India to impose any tax, which is a tax on wealth and not on land.

II. ANTECEDENT FACTS LEADING TO REFERENCE:

6. S.V.Cement Limited is a company which is engaged in the business of manufacture of cement. The aforesaid company was assigned land by an order dated 08.06.1985 admeasuring Ac.30.02 cents in survey No.440/A3 situated at Kanakadripalli, Hamlet of Itikala Village, Kolimigundla Mandal, Kurnool District. Out of the aforesaid land, the said company utilised only 2431.99 square meters of

¹ 1993 (2) ALT 32 (FB)

land for industrial/commercial purpose. However, the entire land of Ac.30.02 cents was taken into account for determining non-agricultural land assessment.

7. A Division Bench of the erstwhile High Court of Andhra Pradesh in **the Associated Cement Companies Limited vs. Government of Andhra Pradesh**², held that the extent on which the factory and its buildings are constructed alone can be subject matter of assessment under the provisions of the NALA Act and the assessment cannot be carried out in respect of the land which is not used for any other purpose. However, another Division Bench of this Court doubted the correctness of the view taken by the Division Bench of this Court in **the Associated Cement Companies Limited** (supra) *inter alia* on the ground that the same is contradictory to the provisions of the NALA Act. Therefore, the matter was referred for consideration to Full Bench in **S.V.Cement Limited** (supra).

8. The following issue was referred for consideration of Full Bench:

"Whether non-agricultural land assessment is leviable only on the non-agricultural land which is actually used for the purpose mentioned in the Act or not?"

9. A Full Bench of this Court in **S.V.Cement Limited** (supra) answered the reference in the following terms:

- (1) The word "used" in Section 3 of the NALA Act has to be given a wider purport.
- (2) The word "used" does not only mean actually used but also includes any land meant to be used or set apart for being used or even readily available for use.

² AIR 1983 AP 234 : 1982 SCC OnLine AP 82

- (3) The words "used for industrial purpose" were to be interpreted strictly, meaning thereby "actually used for industrial purpose", it then cannot be said that manufacturing of any article is carried on with the aid of power in each of the building or in the area left for common use.
- (4) Such strict and restrictive interpretation of the word "used" will lead to absurd results, for example a case, where the area which is occupied by the buildings and machinery can also be said to be not used for industrial purpose if the machinery is not actually working, which ultimately frustrated the object of the Act.
- (5) In a case like the present one, it is not possible to say that a particular area is for industrial purpose and the other area is a waste land or land which is not being used for any other purpose.
- (6) That the definitions also do not say that the non-agricultural land should be actually utilised for an industrial or commercial activity, but it is enough if the land is kept for use for a purpose connected with industrial or commercial undertaking.
- (7) Therefore, when it is claimed to have been used for commercial/ industrial purposes, it also includes any purpose connected with the same. As per the definition, the said Non-Agricultural Land need not be actually utilized for the industrial/commercial purpose, but it is enough if the land is kept for use for a purpose connected with industrial or commercial undertaking. Hence the judgment in **Associated Cement Companies Limited** (supra) stands overruled.

10. The Judgment of the Division Bench of this Court in **Associated Cement Companies Limited** (supra) was overruled and the reference was answered accordingly.

11. In writ petition No.22965 of 1994 and batch, the petitioners therein as stated supra, had assailed the validity of Section 8 of the NALA Act, Amendment to the Schedule vide Act No.8 of 1994, with effect from 01.07.1993 and the demand notice. The Division Bench of the erstwhile High Court of Andhra Pradesh, vide its order dated 26.07.1995, *inter alia* came to the conclusion that levy of tax under the NALA Act on the ground that the land capable of being used or to be used or set apart for being used or even readily available for use would have the effect of

rendering the charging provision authorizing levy of tax itself arbitrary and unconstitutional being violative of Article 14 of the Constitution of India. The Division Bench, therefore, held that the judgment of the Full Bench of erstwhile High Court of Andhra Pradesh in **S.V.Cement Limited** (supra) requires re-consideration in view of the observations of the Hon'ble Supreme Court in **India Cement Limited vs. State of Tamil Nadu**³ and **State of Orissa vs. Mahanadi Coalfields Limited**⁴.

12. The Full Bench, thereupon *inter alia* held that even number of members of the Bench cannot re-consider the decision of another Bench. The Full Bench, therefore, referred the matter to Larger Bench of this Court consisting of five-Judges.

13. A five-Judge Bench of this Court, vide its order dated 13.08.1996 passed in **Mahabaleswarappa and Sons, Bellary vs. Commissioner of Land Revenue, Government of Andhra Pradesh, Hyderabad**⁵ *inter alia* held as under:

- 1) The decision of the Full Bench in **S.V. Cement's case** (supra) does not call for any interference and it is affirmed;
- 2) Sections 3, 8 and the Schedule to the NALA Act are not ultra vires Articles 14 and 19 of the Constitution;
- 3) Section 2(d), in so far as the lands covered by 'mining operations' are concerned, has to be read down by empowering the State Government to levy and collect assessment only in accordance with the terms of the lease as contemplated under Rule 27(d) of the Mineral Concession Rules, 1960;
- 4) 'Waste lands', which are unfit for use are not liable for assessment under the NALA Act and this aspect has to be decided by the Revenue Inspector under Section 4 of the NALA Act;

³ AIR 1990 SC 85

⁴ 1995 Supp (2) SCC 686

⁵ AIR 1997 AP 85 : 1996 SCC OnLine AP 551

- 5) There is an obligation on the Revenue Inspector to issue notice in Form No.1 before making assessment, failing which it would be in violation of Rules 3 and 4 of the Andhra Pradesh Non-Agricultural Lands Assessment Rules, 1960 and Section 4 of the NALA Act.
- 6) The demand notices impugned in Writ Petitions are hereby quashed since not contemplated by the mining lease. It is open to the respondents to act in accordance with Rule 27 of the Mineral Concession Rules.
- 7) In some cases, it is contended, no notices were issued in Form No.I by the Revenue Inspector. We have held that issuance of notice by the Revenue Inspector is mandatory according to Rules 3 and 4 read with Section 4 of the Act. But, in the present cases, most of the matters are carried in appeal to the Tahsildar and after their disposal, the present writ petitions were filed. The questions that were raised by the petitioners were decided by the said authorities. In these writ petitions, we have decided all the points raised by the petitioners. It is, therefore, not necessary to direct the authorities to issue notices again in the present cases. However, in cases where the land is 'waste land', it is open to the petitioners to bring it to the notice of the Revenue Inspector by filing a petition and setting out details thereof with supporting material thereto. On filing of such a petition, the concerned Revenue Inspector shall dispose of the same after conducting enquiry and pass appropriate orders. If the petitioners have paid assessment even in respect of 'waste land', it is open to the authorities to adjust the same for subsequent assessment years in case it is found that such land is 'waste land'.

The writ petitions are accordingly disposed of.

14. The Federation of Andhra Pradesh Chambers of Commerce and Industry, being aggrieved by the decision in **Mahabaleswarappa and Sons** (supra) filed Special Leave Petitions, which were numbered as Civil Appeal Nos.1039 of 2000 and batch. Three-Judge Bench of the Hon'ble Supreme Court in **Federation of Andhra Pradesh Chambers of Commerce and Industry vs. State of Andhra Pradesh**⁶ held as follows:

- i) A taxing statute has to be strictly construed.
- ii) Only the land which is actually in use for an industrial purpose as defined in the Andhra Pradesh Non Agricultural Land Assessment Act, 1963 can be assessed to non-agricultural assessment at the rate specified for land used for industrial purposes.
- iii) The wider meaning given to the word 'used' in **Mahabaleswarappa and Sons, Bellary vs. Commissioner of Land Revenue, Government of**

⁶ (2000) 6 SCC 550

Andhra Pradesh [1996 SCC OnLine AP 551: AIR 1997 AP 85] is untenable.

- iv) The Act is a taxing statute, no court is justified in imputing to the legislature an intention that it has not clearly expressed in the language it has employed.

Paragraph 10 of the aforesaid order is extracted below, for the facility of reference:

"10. In the result, the appeals are allowed and the judgment and order under challenge is set aside insofar as it deals with the interpretation of the word "used" in Section 3 of the said Act."

Thus, the order passed by the five-Judge Bench of the erstwhile High Court of Andhra Pradesh insofar it related to the word "used" in Section 3 of the NALA Act is set aside.

15. Thus, it is evident that the land which is actually in use for industrial purposes as defined under the NALA Act can alone be assessed to non-agricultural assessment at the rate specified for land used for industrial purposes.

16. It appears that the erstwhile State of Andhra Pradesh also challenged the order passed by the five-Judge Bench of the erstwhile High Court of Andhra Pradesh in **Mahabaleswarappa and Sons** (supra) in Civil Appeal Nos.2885- 3035 of 1998. The aforesaid civil appeals were disposed by a two-Judge Bench of the Hon'ble Supreme Court, vide order dated 22.11.2005, which is extracted below for the facility of reference:

"Leave granted in SLP (C) No.11087/1998.
Heard learned counsel for the parties.

All these appeals need be remitted to the High Court to be considered afresh in the light of the Constitution Bench decision of this Court in **State of West Bengal vs. Kesoram Industries Limited** [(2004) 10 SCC 201, more particularly the principles set out in paragraph 129 of the judgment. While hearing the matters afresh the principle indicated in the judgment of this Court in **Federation of Andhra Pradesh Chamber of Commerce and Industries and others vs. State of Andhra Pradesh and others** [(2000) 6 SCC 550] shall also be taken note of.

The appeals are accordingly disposed of. No costs."

In the aforesaid background, the matter arises for our consideration.

III. SUBMISSIONS:

17. Learned Senior Counsel Sri G.Vidya Sagar appearing for the petitioners in writ petition Nos.19635 of 1994 and 21941 of 1995 submits that the issue which arises for consideration in this batch of cases is that whether the total non-agricultural land under the NALA Act is liable to be taxed under the Act or only the commercial and the industrial area actually used is to be levied tax? He submits that this issue decided by this Court in the earlier round of litigation in the case of **Mahabaleswarappa and Sons** (supra) was not approved by the Hon'ble Supreme Court and the matter was remanded to this court.

18. Learned Senior Counsel further submits that a nine-Judge Bench of the Hon'ble Supreme Court in **Mineral Area Development Authority vs. Steel Authority of India**⁷ (for short 'MADA') held that the State has the power to levy tax under Entry 49. He further submits that Entry 49 deals with the land whereas Entry 50 deals with the mineral rights. Learned Senior Counsel seeks to confine the

⁷ (2024) 10 SCC 1

challenge only to those matters other than mining lease where also the same ratio would apply.

19. Learned Senior Counsel has referred to the decision in **State of West Bengal vs. Kesoram Industries Limited**⁸ in which the issue was whether Royalty is tax or not. Reference is also made to a judgment of this Court in **Pokarna Limited, Secunderabad vs. Government of Andhra Pradesh**⁹.

20. It is submitted that in the judgment of the Hon'ble Supreme Court in **Federation of A.P. Chambers of Commerce & Industry** (supra) this issue was decided holding that it is confined only to the land which is used for industrial or commercial purpose. Learned Senior Counsel submits that amendment took place in 1994, by which the entire land used for commercial/industrial purpose could be assessed for levy of Tax. A batch of writ petitions were filed on the issue whether State has got power under the NALA Act to levy tax and whether it is for the entire non-agricultural land in the possession of the owner or is it confined to the land used for commercial/industrial use. The learned Division Bench referred the matter to Five-Judge Bench doubting the correctness of the judgment in **the Associated Cement Companies Limited** (supra). The learned five-Judge Bench held that it is not confined to the extent of industrial/commercial avocation undertaken under the NALA Act. The matter was carried to the Hon'ble Supreme Court. The Apex Court

⁸ (2004) 10 SCC 201

⁹ 1996 (4) ALT 334

remanded all these appeals to the High Court to be considered afresh in the light of the Constitutional Bench decision of this Court in **Kesoram Industries Limited** (supra), more particularly the principle set out in para 129 thereof and in **Federation of A.P. Chambers of Commerce and Industry** (supra).

21. Learned Senior Counsel further submits that this judgment in **Federation of A.P. Chambers of Commerce and Industry** (supra) has been followed and not been overruled till date. Therefore, the Hon'ble Supreme Court has referred to this judgment while remanding the matter.

22. Learned Senior Counsel submits that the second issue had been answered at para 129 of the judgment in **Kesoram Industries Limited** (supra). However, in the case of **MADA** (supra) by the nine-Judge Bench, Entries 49 and 50 of List II of the Seventh Schedule of the Constitution have been interpreted to hold that it is within the domain of the State Legislature to levy tax on land and mineral rights. The NALA Act falls under Entry 49 of List II. The Mines and Minerals (Development and Regulation) Act, 1957 (hereinafter referred to as 'the MMDR Act') comes under Entry 54 of List I. Learned Senior Counsel submits that the judgment of the Hon'ble Supreme Court in the case of **MADA** (supra) has clarified that Entry 49 does not have any restriction. So far as Entry 50 of List II is concerned, limitations may be placed by law as enacted by Parliament. The Apex Court has held that

MMDR Act does not place any restriction therefrom. Therefore, the legislative field is open for the State, both on Entry 49 and 50. The NALA Act falls under Entry 49.

23. Learned Senior Counsel Sri G.Vidya Sagar submits that these writ petitions have been filed challenging the NALA Act 1963 and amendment made thereto. That Act was repealed with effect from 02.01.2006. The subject matter of the NALA cases before this Court is prior to 02.01.2006. A procedure was prescribed under Sections 3 and 4 how to assess the tax. No procedure has been followed under Section 4 to identify which is the land used for commercial purpose or which is used for industrial purpose. During the pendency of the writ petitions, interim stay was granted, however, some of the recoveries have been made.

24. Sri G.Vidya Sagar, learned Senior Counsel, further submitted that Section 3 and Schedule specifies the rate to be levied for the industrial and commercial purpose and other purposes. Therefore, not all the non-agricultural lands can be assessed for tax.

25. On the issue of the liability, learned Senior Counsel Sri G.Vidya Sagar, submitted that in one of the writ petitions there was a restraint order for about Rs.5,24,000/-. As on date, since the judgment of the earlier Full Bench has been remanded back, the taxing can be done only in respect of the lands which are put to use for commercial or industrial only. That exercise has not been undertaken.

26. Learned counsel Ms. Mamata Choudary also made her submissions on the word 'used' or 'meant to be used'. She states that **Federation of A.P. Chambers of Commerce and Industry** (supra) in respect of the NALA Act went in appeal against the judgment of the five-Judge Bench judgment in **Mahabaleswarappa and Sons** (supra). The Apex Court confirmed that the word 'used' has to be understood as 'actually used' in the context of Section 3 of the NALA Act. The judgment of the Larger Bench was accordingly reversed. She submits, therefore, that none of the issues are open. The Hon'ble Supreme Court in **Mineral Area Development Authority vs. Steel Authority of India**¹⁰ (MADA-II) laid down that no demand can be made in respect of the transactions prior to 01.04.2005. In fact, two types of lands are involved i.e., mineral lands and the other industrial/commercial purposes. She submits that the issues whether royalty is taxed or not, whether it is an occupied field and what is the legislative competence, arise only in respect of mineral bearing lands, but in respect of other commercial and industrial uses, there is no such issue. The decision in **MADA** (supra), therefore, will only be relevant for the purposes of mineral bearing lands. The issue of legislative competence in respect of mineral bearing lands also stands answered by the nine-Judge Bench of the Hon'ble Supreme Court.

27. Learned counsel Ms. Mamata Choudary also submits that in W.P.No.4306 of 1995 in which she is appearing, the levy under Section 3 of the NALA Act is also on

¹⁰ (2024) 10 SCC 257

lands which are mineral bearing. She submits that except few cases in most of the matters this issue does not arise. She further submits that the measure of tax can be based on the value of the minerals. She submits that Section 3 of the NALA Act has been repealed in 2006 by another NALA Act currently in force. It does not have annual assessment based on use, instead on conversion base. The purpose of this NALA Act was to compensate for land revenue which it would have otherwise earned if that land had been put to agricultural use. Therefore, putting it to non-agricultural use was the basis for levying tax. Waste lands could never have been put to agricultural use. Therefore, they would be outside the ambit of NALA Act. It is further submitted that no notices were issued before levying the tax. The manner in which the waste lands have to be assessed is a question of fact. On the issue of waste land, there is no separate appeal by the State. Therefore, the Larger Bench judgment and also the consequential orders given on assessments and re-assessments would continue to hold the field.

28. Learned counsel Ms. Mamata Choudary, submits that in fact in some cases, interim stay was granted subject to condition of certain payments. Therefore, if the assessment is to be reduced from total land available to actually used, it would result in refunds.

29. Learned counsel Ms. Mamata Choudary, submits that the judgment in **MADA** (supra) is only in the context of mining lands. Mining lands were kept out

of the scope of NALA. Therefore, if it was to be brought within the scope of NALA, then resulting demands would need to be dealt with under **MADA-II** (supra).

30. Sri Tagore Bala, learned counsel for the petitioner in W.P.No.11871 of 1994 (National Airports Authority of India), submits that in this case, the issue pertains to land owned by the Central Government. Therefore the land which is owned by or vested with the National Airports Authority of India is the land of the Central Government. Therefore, the contention is that under the NALA Act, there is a specific provision which provides that lands owned by the State Government or the Central Government are exempted from the purview of the NALA Act. He submits that the case of the petitioner herein is completely different from the other matters. The relevant provision is Section 12 of NALA Act. In 1994, it was the Airports Authority of India Act. As per the Act, it is very clearly mentioned in Section 34 of the Act.

31. Learned Advocate General submits that the expression 'used' or 'unused' is to be left to the discretion of the State. After the **Federation of A.P. Chambers of Commerce and Industry** (supra), the judgment in **MADA** (supra) has come. The said decision made it clear that Entry 49 is the State's jurisdiction. Learned Advocate General further submits that the judgment in **Federation of A.P. Chambers of Commerce and Industry** (supra) was not referred to or overruled by nine-Judge Bench in **MADA** (supra). Therefore, in terms of this judgment, the

power is available to the State. It is further submitted that on the issue of legislative competence under Entry 50, there is no restriction on the State.

32. Learned Advocate General submits that much water has flown from the time when the matter was remanded here. The judgment of **MADA** (*supra*) has come after the remand.

33. Learned Advocate General further submits that none of the petitioners have pleaded that they have not passed on the tax which is imposed by the State to their customers. Any refund now would be a case of unjust enrichment. They have not pleaded that the burden has not been passed on to their customers. Therefore, these writ petitions are liable to be dismissed on that ground alone.

34. Learned Advocate General has then referred to Section 2(g) of the NALA Act, *which defines* "non-agricultural land" to mean, land other than the land used exclusively for the purpose of agriculture, but does not include the land used exclusively for — (i) cattle sheds; (ii) hay-ricks". He submits that, therefore, all other lands which are not being used for agriculture are non-agricultural lands and liable to be taxed. The 'waste land' is not defined anywhere.

35. Learned Advocate General submits that the judgment in **MADA** (*supra*) would go to show that absolute power rests with the State in respect of Entry 49 List II of the Seventh Schedule of the Constitution.

36. Learned Advocate General has submitted that anybody who uses land and is either the owner of the land or has taken lease for the purpose of mining need to pay tax under the NALA Act if it is used for non-agriculture purpose. That this land was given to them either as a lease or purchased by them for the purpose of using it for non-agriculture purpose. By not putting it to use for agriculture it will be deemed to be used for non-agricultural purpose and falling within the ambit of the NALA Act for the purpose of taxation. He submitted that the Schedule of the NALA Act contains 4 columns. The 2nd column refers to used for industrial purpose per fasli year, 3rd column for commercial purpose per fasli year and 4th column for any other non-agricultural purpose including residential purpose per fasli year. Therefore, lands which are not being put to agriculture are covered under the NALA Act.

37. Learned Advocate General further submitted that in the event there is a mistake done by the Tahsildar, Revenue Divisional Officer or the Assessing Officer, any person aggrieved can make a representation. The writ petitions therefore need to be dismissed.

38. In reply, learned Senior Counsel Sri G.Vidya Sagar, submitted that it is a levy on the land, which is used either for commercial, industrial or any non-agricultural purpose and not passing on to a dealer or a consumer.

IV. ANALYSIS:

39. Insofar as the contention of the petitioner in W.P.No.11871 of 1994 (National Airports Authority of India) that since the land which is owned or vested with the NAAI is the land of the Central Government, it is exempted from the purview of the NALA Act is concerned, it is pertinent to refer to the provisions of the National Airports Authority Act, 1985 (for short, 'Act of 1985'), under which the Authority was constituted. Sections 2(c), Sections 3(1) and (2) of the said Act are extracted as under:

“2(c) ‘Authority’ means the National Airports Authority constituted under Section 3.

3(1) With effect from the commencement of this Act, the Central Government shall constitute an authority to be called the National Airports Authority.

3(2) The Authority shall be a body corporate by the name aforesaid having perpetual succession and a common seal, with power, subject to the provisions of this Act, to acquire, hold and dispose of property both movable and immovable, and to contract and shall by the said name sue and be sued.”

The above provisions do not leave any room of doubt that National Airport Authority is constituted under the Act of 1985 as body corporate. It cannot be said to be the State Government or the Central Government which is exempted from the purview of the NALA Act. Therefore, this contention is fit to be rejected.

40. The Andhra Pradesh Non-agricultural Land Assessment Act, 1963 provides for levy and assessment on lands used for non-agricultural purposes in the State of Andhra Pradesh. The aforesaid Act came into force with effect from 01.07.1963. Section 2(b) defines 'commercial purpose'. Section 2(d) of the Act defines the

expression 'industrial purpose', whereas Section 2(g) defines 'non-agricultural land'.

The aforesaid definitions, namely Sections 2(b), 2(d) and 2(g) of the Act read as under:

"2(b) 'Commercial purpose' means purpose connected with the undertaking of any trade, commerce or business but it does not include an industrial purpose.

2(d) 'Industrial purpose' means any purpose connected with an industrial undertaking where the process of manufacturing any article is carried on with the aid of power and includes a purpose connected with an excavation, underground or otherwise where any operation for the purpose of searching for, or obtaining a mineral has been or is being carried on.

2(g) 'non-agricultural land' means a purpose connected with the undertaking of any trade, commerce or business but it does not include an industrial purpose."

41. Section 3 of the NALA Act deals with levy and collection of assessment on non-agricultural land. Section 3 is extracted below for the facility of reference:

"3. (1) In the case of non-agricultural land in a local area with the population specified in column (1) of the Schedule, there shall be levied and collected by the Government for each Fasli Year commencing on the first day of July from the owner of such land, an assessment, at the rate specified in column (2) where the land is used for any industrial purpose, at the rate specified against it in column (3) where the land is used for any commercial purpose and at the rate specified against it in column (4) where the land is used for any other non-agricultural purpose including residential purpose:

Provided that where assessment is levied and collected in respect of such land under this Act, no land revenue shall be payable in respect of that land and nothing contained in any enactment, regulation order, bye-law, rule, scheme, notification, or other instrument having the force of law, in operation immediately before the commencement of this Act relating to the assessment, levy and collection of land revenue on non-agricultural land shall apply in respect of that land, except as respect things done or omitted to be done before the commencement of this Act:

Provided further that any amount payable on such land at the commencement of this Act towards the arrears of land revenue may be recovered under the provisions of the Andhra Pradesh Revenue Recovery Act, 1964.

EXPLANATION: Where the land is used for any industrial or commercial purpose and also for any other non-agricultural purpose, such land shall be assessed at the rates specified in column (2) or column (3) of the Schedule as if it were used solely for any industrial or commercial purpose, as the case may be.

(2) Notwithstanding anything contained in sub-section (1) where the assessment leviable on any non-agricultural land under this Act is less than the land revenue payable on such land, the land revenue alone shall be payable on that land."

42. Thus, it is evident that Section 3 of the NALA Act authorizes levy and collection of assessment on non-agricultural lands, which are used for industrial, commercial or any other non-agricultural purposes as per the rates specified in the Schedule. The assessment is on non-agricultural lands and use of such lands is taken for purposes of determining the rates of assessment to be fixed. The first proviso provides that where non-agricultural land assessment is levied, no land revenue shall be levied and collected under any other Act. However, in cases where the land revenue is more than the non-agricultural land assessment under this Act, the former will prevail. It is further clarified through Explanation that where the land is used for industrial or commercial purpose, the entire land appurtenant thereto will also be assessed as land used for industrial or commercial purpose, as the case may be.

43. Section 4 of the NALA Act enables the Revenue Inspector to determine the assessment payable by owner of non-agricultural land after making inquiry and to cause notice of demand to be served on the owner specifying the amount of such assessment. Against the demand raised under Section 4 of the Act, an appeal lies to the Tahsildar under Section 5 and a revision lies to the Revenue Divisional Officer under Section 6 of the Act. Section 8 of the Act deals with power of the State Government to alter, add or to cancel any of the items in the Schedule subject to post approval by the Legislature. Section 8 was amended by Andhra Pradesh Act

No.8 of 1994, with effect from 01.07.1993 and is extracted below for the facility of reference:

"(1) The Government may, by notification, alter, add to or cancel any of the items of the Schedule.

(2) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly as soon as may be but following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the alteration, addition or cancellation as the case may be, of the Schedule specified in the notification and the notification shall cease to have effect when such Bill becomes Law, whether with or without modification but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislative Assembly, the notification shall cease to have effect on the expiration of the said period of six months.

3) All references made in this Act to the Schedule shall be construed as relating to the Schedule as for the time being amended in exercise of the powers conferred by this Section."

44. Section 10 of the NALA Act provides for collection of assessment from the occupier of the land in cases where the owner of the land himself is not an occupier. The State Government is also empowered under Section 13 of the Act to make rules by notification for carrying out all or any of the purposes of the NALA Act.

45. After having noticed the relevant provisions of the NALA Act, this Court is now required to decide the writ petitions in the light of the observations made in paragraph 129 of the **Kesoram Industries Limited** (supra) and in the light of the principles indicated in **Federation of Andhra Pradesh Chambers of Commerce and Industry** (supra). It is pertinent to note that correctness of the view taken by the Constitution Bench of the Hon'ble Supreme Court in **Kesoram Industries**

Limited (supra) was doubted vide order dated 30.03.2011 passed in Civil Appeal Nos.4056-4064 of 1999 (**Mineral Area Development Authority vs. M/s.Steel Authority of India**) in view of the divergence of views of the decisions of the Hon'ble Supreme Court in **India Cement Limited** (supra) and **Kesoram Industries Limited** (supra).

46. A nine-Judge Bench of the Hon'ble Supreme Court in **MADA** (supra) has overruled the judgment rendered by the Hon'ble Supreme Court in **Kesoram Industries Limited** (supra) to the extent of conclusions mentioned in paragraph 365 of its decision. Therefore, it is apposite to read paragraph 129 of **Kesoram Industries Limited** (supra) in juxtaposition with paragraph 365 of the nine-Judge Bench decision of the Hon'ble Supreme Court in **MADA** (supra):

Para 129 of Kesoram Industries Limited (supra)	Para 365 of Mineral Development Authority (supra)
(1) In the scheme of the lists in the Seventh Schedule, there exists a clear distinction between the general subjects of legislation and heads of taxation. They are separately enumerated. (2) Power of "regulation and control" is separate and distinct from the power of taxation and so are the two fields for purposes of legislation. Taxation may be capable of being comprised in the main subject of general legislative head by placing an extended construction, but that is not the rule for deciding the appropriate legislative field for taxation between List I and List II. As the fields of taxation are to be found clearly enumerated in Lists I and II, there can be no overlapping. There may be overlapping <i>in fact</i> but there would be no overlapping <i>in law</i>. The subject-matter of two taxes by reference to	365.1. Royalty is not a tax. Royalty is a contractual consideration paid by the mining lessee to the lessor for enjoyment of mineral rights. The liability to pay royalty arises out of the contractual conditions of the mining lease. The payments made to the Government cannot be deemed to be a tax merely because the statute provides for their recovery as arrears; 365.2. List II Entry 50 does not constitute an exception to the position of law laid down in <i>M.P.V. Sundararamier</i> [<i>M.P.V. Sundararamier & Co. v. State of A.P.</i>, (1958) 9 STC 298 : 1958 SCC OnLine SC 22 : AIR 1958 SC 468 : 1958 SCR 1422] . The legislative power to tax mineral rights vests with the State Legislatures. Parliament does not have legislative competence to tax mineral rights under List I Entry 54, it being a general

the two lists is different. Simply because the methodology or mechanism adopted for assessment and quantification is similar, the two taxes cannot be said to be overlapping. This is the distinction between the *subject* of a tax and the *measure* of a tax.

(3) The nature of tax levied is different from the measure of tax. While the subject of tax is clear and well defined, the amount of tax is capable of being measured in many ways for the purpose of quantification. Defining the subject of tax is a simple task; devising the measure of taxation is a far more complex exercise and therefore the legislature has to be given much more flexibility in the latter field. The mechanism and method chosen by the legislature for quantification of tax is not decisive of the nature of tax though it may constitute one relevant factor out of many for throwing light on determining the general character of the tax.

(4) Entries 52, 53 and 54 in List I are not heads of taxation. They are general entries. Fields of taxation covered by Entries 49 and 50 in List II continue to remain with State Legislatures in spite of the Union having enacted laws by reference to Entries 52, 53 and 54 in List I. It is for the Union to legislate and impose limitations on the States' otherwise plenary power to levy taxes on mineral rights or taxes on lands (including mineral-bearing lands) by reference to Entries 50 and 49 in List II, and lay down the *limitations* on the States' power, if it chooses to do so, and also to define the *extent and sweep of such limitations*.

(5) The entries in List I and List II must be so construed as to avoid any conflict. If there is no conflict, an occasion for deriving assistance from non obstante clause "subject to" does not arise. If there is conflict, the correct approach is to find an answer to three questions step by step as under:

One — Is it still possible to effect reconciliation between two entries so as to avoid conflict and overlapping?

entry. Since the power to tax mineral rights is enumerated in List II Entry 50, Parliament cannot use its residuary powers with respect to that subject-matter;

365.3. List II Entry 50 envisages that Parliament can impose "any limitations" on the legislative field created by that entry under a law relating to mineral development. The MMDR Act as it stands has not imposed any limitations as envisaged in List II Entry 50;

365.4. The scope of the expression "any limitations" under List II Entry 50 is wide enough to include the imposition of restrictions, conditions, principles, as well as a prohibition;

365.5. The State Legislatures have legislative competence under Article 246 read with List II Entry 49 to tax lands which comprise of mines and quarries. Mineral-bearing land falls within the description of "lands" under List II Entry 49;

365.6. The yield of mineral-bearing land, in terms of the quantity of mineral produced or the royalty, can be used as a measure to tax the land under List II Entry 49. The decision in *Goodricke [Goodricke Group Ltd. v. State of W.B., 1995 Supp(1) SCC 707]* is clarified to this extent;

365.7. List II Entries 49 and 50 deal with distinct subject-matters and operate in different fields. Mineral value or mineral produce can be used as a measure to impose a tax on lands under List II Entry 49;

365.8. The "limitations" imposed by Parliament in a law relating to mineral development with respect to List II Entry 50 do not operate on List II Entry 49 because there is no specific stipulation under the Constitution to that effect; and

365.9. The decisions in *India Cement [India Cement Ltd. v. State of T.N., (1990) 1 SCC 12]*, *Orissa Cement [Orissa Cement Ltd. v. State*

Two — In which entry the impugned legislation falls by finding out the pith and substance of the legislation?

and

Three — Having determined the field of legislation wherein the impugned legislation falls by applying the doctrine of pith and substance, can an incidental trenching upon another field of legislation be ignored?

(6) "Land", the term as occurring in Entry 49 of List II, has a wide connotation. Land remains land though it may be subjected to different user. The nature of user of the land would not enable a piece of land being taken out of the meaning of land itself. Different uses to which the land is subjected or is capable of being subjected provide the basis for classifying land into different identifiable groups for the purpose of taxation. The nature of user of one piece of land would enable that piece of land being classified separately from another piece of land which is being subjected to another kind of user, though the two pieces of land are identically situated except for the difference in nature of user. The tax would remain a tax on land and would not become a tax on the nature of its user.

(7) To be a tax on land, the levy must have some direct and definite relationship with the land. So long as the tax is a tax on land by bearing such relationship with the land, it is open for the legislature for the purpose of levying tax to adopt any one of the well-known modes of determining the value of the land such as annual or capital value of the land or its productivity. The methodology adopted, having an indirect relationship with the land, would not alter the nature of the tax as being one on land.

(8) The primary object and the essential purpose of legislation must be distinguished from its ultimate or incidental results or consequences, for determining the character of the levy. A levy essentially in the nature of a tax and within the power of the State

of Orissa, 1991 Supp (1) SCC 430, para 36] , *Federation of Mining Associations of Rajasthan* [*Federation of Mining Associations of Rajasthan v. State of Rajasthan*, 1992 Supp (2) SCC 239] , *Mahalaxmi Fabric Mills* [*State of M.P. v. Mahalaxmi Fabric Mills Ltd.*, 1995 Supp (1) SCC 642] , *Saurashtra Cement* [*Saurashtra Cement & Chemical Industries v. Union of India*, (2001) 1 SCC 91] , *Mahanadi Coalfields* [*State of Orissa v. Mahanadi Coalfields Ltd.*, 1995 Supp (2) SCC 686] , and *P. Kannadasan* [*P. Kannadasan v. State of T.N.*, (1996) 5 SCC 670] are overruled to the extent of the observations made in the present case.

Legislature cannot be annulled as unconstitutional merely because it may have an effect on the price of the commodity. A State legislation, which makes provisions for levying a cess, whether by way of tax to augment the revenue resources of the State or by way of fee to render services as *quid pro quo* but without any intention of regulating and controlling the subject of the levy, cannot be said to have encroached upon the field of "regulation and control" belonging to the Central Government by reason of the incidence of levy being permissible to be passed on to the buyer or consumer, and thereby affecting the price of the commodity or goods. Entry 23 in List II speaks of regulation of mines and mineral development subject to the provisions of List I with respect to regulation and development under the control of the Union. Entries 52 and 54 of List I are both qualified by the expression "declared by Parliament by law to be expedient in the public interest". A reading *in juxtaposition* shows that the declaration by Parliament must be for the "control of industries" in Entry 52 and "for regulation of mines or for mineral development" in Entry 54. Such control, regulation or development must be "expedient in the public interest". Legislation by the Union in the field covered by Entries 52 and 54 would not like a magic touch or a taboo denude the entire field forming the subject-matter of declaration to the State Legislatures. Denial to the State would extend only to the extent of the declaration so made by Parliament. In spite of declaration made by reference to Entry 52 or 54, the State would be free to act in the field left out from the declaration. The legislative power to tax by reference to entries in List II is plenary unless the entry itself makes the field "subject to" any other entry or abstracts the field by any limitations imposable and permissible. A tax or fee levied by the State with the object of augmenting its finances and in reasonable limits does not *ipso facto* trench upon regulation, development or control of the subject. It is different if the tax or fee sought to be levied by the State can itself be called regulatory, the primary purpose whereof is to

regulate or control and augmentation of revenue or rendering service is only secondary or incidental.

(9) The heads of taxation are clearly enumerated in Entries 83 to 92-B in List I and Entries 45 to 63 in List II. List III, the Concurrent List, does not provide for any head of taxation. Entry 96 in List I, Entry 66 in List II and Entry 47 in List III deal with fees. The residuary power of legislation in the field of taxation spelled out by Article 248(2) and Entry 97 in List I can be applied only to such subjects as are not included in Entries 45 to 63 of List II. It follows that taxes on lands and buildings in Entry 49 of List II cannot be levied by the Union. Taxes on mineral rights, a subject in Entry 50 of List II, can also not be levied by the Union though as stated in Entry 50 itself the Union may impose *limitations* on the power of the State and such limitations, if any, imposed by Parliament by law relating to mineral development to that extent shall circumscribe the States' power to legislate. Power to tax mineral rights is with the States; the power to lay down limitations on exercise of such power, in the interest of regulation, development or control, as the case may be, is with the Union. This is the result achieved by homogeneous reading of Entry 50 in List II and Entries 52 and 54 in List I. So long as a tax or fee on mineral rights remains in pith and substance a tax for augmenting the revenue resources of the State or a fee for rendering services by the State and it does not impinge upon regulation of mines and mineral development or upon control of industry by the Central Government, it is not unconstitutional.

47. From the ratio rendered in the case of **MADA** (supra) it is thus clear that the State has the legislative competence under Article 246 of the Constitution of India read with List II Entry 49 to tax lands which comprise of mines and quarries. Similarly, it has been laid down that the legislative power to tax mineral rights

under Entry 50 of List II vests with the State Legislatures. Parliament does not have legislative competence to tax mineral rights under List I Entry 54, it being a general entry. MMDR Act as it stands has not imposed any limitations as envisaged under List II Entry 50. List II Entries 49 and 50 deal with distinct subject matters and operate in different fields. Mineral value or mineral produce can be used as a measure to impose a tax on lands under List II Entry 49. Therefore, the question of legislative power to levy tax on lands under Entry 49 and on mineral rights under Entry 50 is settled. The challenge thereto therefore has to fail.

48. From the order of remand passed by the Hon'ble Supreme Court, it is also noteworthy that this Court has been asked to take note of the decision of the Hon'ble Supreme Court in **Federation of Andhra Pradesh Chamber of Commerce and Industries** (supra). In the aforesaid decision, the Hon'ble Supreme Court has already modified the decision rendered by a five-Judge Bench in **Mahabaleswarappa and Sons** (supra) insofar as it pertains to interpretation of word 'used' in Section 3 of the NALA Act and it has been held that for the word 'used' under the NALA Act, it is only the land which is actually in use for industrial purposes which can be assessed to non-agricultural assessment at the rates specified for the land used for industrial purposes.

49. In other words, the remaining conclusions of the five-Judge Bench of the erstwhile High Court of Andhra Pradesh have been upheld which is binding on us.

Therefore, after careful perusal of the decision of the nine-Judge Bench in **MADA** (supra) and **Federation of Andhra Pradesh Chamber of Commerce and Industries** (supra), we record our conclusions, as under:

(i) The decision of the Full Bench of the erstwhile High Court of Andhra Pradesh in **S.V.Cement Limited** (supra) does not lay down the correct principle of law and stands overruled;

(ii) Sections 3, 8 and the Schedule to the NALA Act are not *ultra vires* Articles 14 and 19 of the Constitution;

(iii) Under Section 3, only the land which is actually in use for industrial purpose, as defined under the NALA Act can only be assessed to non-agricultural assessment tax at the rates specified for land used for industrial purposes;

(iv) Section 2(d), insofar as it relates to the lands covered by 'mining operations' is concerned, has to be read down by empowering the State Government to levy and collect assessment only in accordance with the terms of the lease as contemplated under Rule 27(d) of the Mineral Concession Rules, 1960;

(v) 'Waste lands', which are unfit for use are not liable for assessment under the NALA Act and this aspect has to be decided by the Revenue Inspector under Section 4 of the NALA Act;

(vi) There is an obligation on the Revenue Inspector to issue notice in Form I before making assessment, failing which it would be in violation of Rules 3 and 4

of the Andhra Pradesh Non-Agricultural Lands Assessment Rules, 1960 and Section 4 of the NALA Act;

(vii) The Demand notices and orders of distraint impugned in the writ petitions are quashed. However, liberty is reserved to the respondents to proceed afresh to levy non-agricultural assessment tax on the land actually in use for industrial/commercial purpose at the rates specified for land used for industrial/commercial purposes, in accordance with law, within six months; and

(viii) The claim of refund, if any, would be processed and sanctioned after determination of the levy of non-agricultural assessment tax on the land actually in use by the petitioners in accordance with law as directed above.

50. The plea raised by the learned Advocate General on grounds of unjust enrichment does not merit acceptance in a case like this, where the tax on non-agricultural land is of such a nature which could not be passed on to the end consumer like in cases tax on sale of goods or services or manufacture.

51. The petitioners have taken a plea that since the demand notices have to be quashed, no levy can be made for a period prior to 01.04.2025 in view of the judgment of the Hon'ble Supreme Court in **Mineral Area Development Authority vs. Steel Authority of India [(2024) 10 SCC 257]**.

52. This plea does not hold good in the present case, which is being decided in the light of the governing law applicable to the case of the parties, i.e., NALA Act.

The reference made to the Full Bench is answered accordingly.

SD/- A.JAYASREE
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

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(For His Lordships Kind Perusal)

AND

One Fair Copy to the Hon'ble Sri Justice N.TUKARAMJI
(For His Lordships Kind Perusal)

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7. The Mandal Revenue Officer, Siripur Kaghaz Nagar, Adilabad.
8. The Mandal Revenue Officer, Kagaz Nagar.
9. The Mandal Revenue Inspector, Kagaz Nagar.
10. The Secretary to Government, Government of Telangana, Revenue Department, Government of Telangana, Secretariat Buildings, Hyderabad.
11. The Collector, Hyderabad District, Hyderabad,
12. The Mandal Revenue Officer, Secunderabad Mandal, Hyderabad District.
13. The Revenue Inspector, C/o Mandal Revenue Officer, Secunderabad, Hyderabad Dist.
14. The Secretary (Revenue Department) Secretariat, Hyderabad, State of Telangana.
15. The Mandal Revenue Officer, Balanagar Mandal, Balanagar Cross Roads, Hyderabad.
16. The Mandal Revenue Inspector Balanagar Mandal, R.R. District.
17. The Mandal Revenue Officer, Tandur, Tandur Mandal, Ranga Reddy District.
18. The Mandal Revenue Inspector Tandur, Tandur Mandal, Ranga Reddy District.
19. The Revenue Divisional Officer, Mahaboobnagar District.
20. The Mandal Revenue Officer, Mahaboobnagar District.
21. The District Collector, Khammam.

PTO

22. The Mandal Revenue Inspector Bonakal Mandal, Khammam District.
23. The Secretary, Govt. of Telangana, Agricultural Department, Hyderabad.
24. The Secretary, Union of India, Ministry of Agriculture and Infrastructure, New Delhi.
25. The Mandal Revenue Inspector, Shameerpet Mandal, Ranga Reddy District.
26. The Mandal Revenue Inspector, Patancheru, Medak District.
27. The Mandal Revenue Inspector Charminar, Hyderabad.
28. The Mandal Revenue Inspector, Balanagar, Ranga Reddy District.
29. The Mandal Revenue Inspector, Ameerpet, Hyderabad.
30. The Mandal Revenue Officer, Kagaznagar, Adilabad.
31. The Mandal Revenue Inspector, Mangapet, Warangal District.
32. The Revenue Divisional Officer Palwancha, Khammam Dist.
33. The Mandal Revenue Inspector, Palwancha, Khammam Dist.
34. The Mandal Revenue Inspector, Yadagirigutta, Nalgonda Dist.
35. The Mandal Revenue Inspector Quthbullapur, Ranga Reddy District.
36. The Mandal Revenue Officer, Kothagudem, Khammam District.
37. The Mandal Revenue Inspector Kothagudem, Khammam District.
38. The Revenue Divisional Officer, Khammam, Khammam District.
39. The Mandal Revenue Officer, Khammam (Urban)Mandal, Khammam, Khammam District.
40. The Revenue Divisional Officer, Mancheri, Adilabad District.
41. The Mandal Revenue Officer, Mancheri, Adilabad District.
42. The Mandal Revenue Inspector, Mancheri, Adilabad District.
43. The Mandal Revenue Inspector, Jinnaram Mandal, Medak District.
44. The Revenue Divisional Officer Adilabad, Adilabad District.
45. The Mandal Revenue Officer, Adilabad, Adilabad District.
46. The Mandal Revenue Officer, Charminar, Hyderabad.
47. The Mandal Revenue Inspector, Hanamkonda Mandal Warangal District.
48. The Revenue Divisional officer, Adilabad, Adilabad District.
49. The Mandal Revenue officer, Adilabad, Adilabad Dist.
50. The Mandal Revenue Officer, Sirpur Kagaznagar.
51. The Commissioner, Municipal Council, Sirpur Kagaznagar.
52. The Mandal Revenue Officer, Hanankonda, Warangal District.
53. The Mandal Revenue Inspector Hanamkonda, Warangal District.
54. The Mandal Revenue Inspector, Bibinagar Mandal, Bibinagar, Nalgonda District.
55. The Revenue Divisional Officer, Chevella Division, R.R. District.
56. The Mandal Revenue Inspector, Chevella Division, R.R. District.
57. The Mandal Revenue & Inspector, Quthbullapur Mandal, Quthbullapur, Rangareddy District.
58. The Mandal Revenue Officer, Kothagudem, Khammam(Rural) Mandal, Khammam.

59. The Mandal Revenue Inspector, Khammam Rural Mandal, Khammam.
60. The Revenue Divisional Officer, Miryalaguda, Nalgonda Dist.
61. The Mandal Revenue Officer, Mellacheruvu, Kodad Taluk, Nalgonda Dist.
62. The Mandal Revenue Inspector, Mellacheruvu, Kodad Taluk, Nalgonda Dist.
63. The Mandal Revenue Inspector, Bhainsa, Adilabad District.
64. The Mandal Revenue Inspector, Jinnaram, Hyderabad.
65. The Mandal Revenue Inspector, Mahaboob Nagar.
66. The Mandal Revenue Officer, Bhainsa, Adilabad District.
67. The Mandal Revenue Inspector, Hayatnagar Mandal, at Hayatnagar, Rangareddy District.
68. The Mandal Revenue Inspector, Patancheru, Medak District.
69. The Mandal Revenue Officer, Uppal Mandal, Uppal, Rangareddy Dist.
70. The Mandal Revenue Inspector, Uppal Mandal, Uppal, Rangareddy Dist.
71. The Mandal Revenue Officer, Jinnaram Mandal, Medak District.
72. The Mandal Revenue Inspector, Jinnaram, Jinnaram Mandal, Medak Dist.
73. The Mandal Revenue Officer, Karimnagar.
74. The Revenue Inspector, Golconda Mandal, Vijayanagar colony, Hyderabad.
75. The Revenue Divisional Officer, R.R. East Division, Goshamahall, Hyderabad.
76. The Mandal Revenue Officer, Qutubullapur Mandal, R.R. District.
77. The Mandal Revenue Inspector, Qutubullapur, R.R. Dist Dist.
78. The Revenue Divisional Officer, R.R. District, East Division at Goshamahall, Hyderabad.
79. The Mandal Revenue Officer, Qutubullapur Village, R.R. District.
80. The Revenue Divisional Officer, Mallapur, Ranga Ready Dist.
81. The Mandal Revenue Officer, Uppal, RR dist.
82. The Mandal Revenue Inspector, Uppal, RR dist.
83. The Mandal Revenue Inspector Kutbulapur Mandal, R.R. District, Hyderabad.
84. The District Collector, Medak District, Medak, Telangana.
85. The Mandal Revenue Officer, Hathnoora Mandal, Medak district.
86. The Mandal Revenue Inspector, Hathnooza Mandal, Medak District.
87. The Mandal Revenue Officer, Serelingampally, R.R. Dist.
88. The Mandal Revenue Inspector, Serelingampally, R.R. Dist.
89. The Mandal Revenue Inspector, Balanagar.
90. The Mandal Revenue Officer, Ramachandrapuram, Medak District.
91. The Mandal Revenue Inspector, Ramachandrapuram, Medak District.
92. The Revenue Divisional Officer, Chevella Division, Domalguda, Hyderabad.
93. The Revenue Divisional Officer Chevella, Ranga Ready District.
94. The Mandal Revenue Inspector, Chityal Mandal, Nalgonda District.
95. The Mandal Revenue Officer, Chityal Mandal, Nalgonda District.
96. The Revenue Divisional Officer, R.R. Dist. Division, Malakunta, Hyderabad.
97. The Mandal Revenue Office, Peddapalli Mandal, Karimnagar District.
98. The Collector, Khammam.
99. The Mandal Revenue Officer, Konijerla Mandal, Khamman District.
100. The Mandal Revenue Inspector, Malkajgiri Mandal, R.R. District.

101. The Mandal Revenue Officer, Ranga Reddy District. Malkagiri.
102. The Mandal Revenue Officer, Hathnoora Mandal, Medak District.
103. The Mandal Revenue Inspector, Hathnoora Mandal, Medak Dist.
104. The Sub-Collector, Bhadrachalam Mandal, Khammam District.
105. The Mandal Revenue Officer, Dhumugudem, Khammam District.
106. The Mandal Revenue Inspector, Dhumugudem, Khammam District.
107. The Mandal Revenue Inspector, Balanagar Mandal, Ranga Reddy Dist.
108. The Mandal Revenue Officer, Bheemadevarapally Mandal, Karimnagar district.
109. The Revenue Divisional Officer, Karimnagar.
110. The Revenue Divisional Officer, Mancheri, Adilabad District.
111. The Mandal Revenue Officer, Kasipet, Adilabad District.
112. The Mandal Revenue Inspector, Kasipet, Adilabad District.
113. The Revenue Divisional Officer, Mancheri.
114. The Sub Collector, Asifabad, Adilabad District.
115. The Mandal Revenue officer, Kagaznagar Mandal Adilabad District.
116. The Mandal Revenue inspector, O/o The Mandal Revenue officer, Kagaznagar Mandal Adilabad Dist.
117. The Revenue Divisional Officer, Hanmakonda.
118. The Mandal Revenue Inspector, Hanmakonda, Warangal District
119. The Mandal, Revenue Officer, Khammam (R) Mandal.
120. The Mandal, Revenue Inspector, Khammam (R) Mandal.
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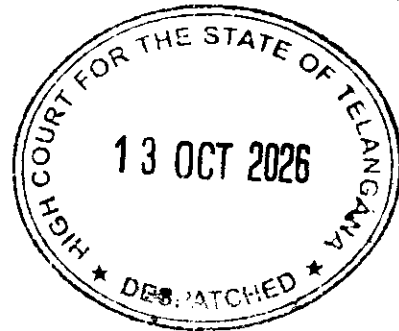
HIGH COURT

DATED: 06/08/2026

COMMON ORDER

WRIT PETITION Nos.8883 of 1992, 16424 of 1993, 11871, 13690, 18444,19635, 22314, 22946, 22965, 22966, 22968, 22971, 22973, 22974, 22975 and 22976 of 1994, 428, 720, 733, 1083, 1802, 1810, 1814, 2064, 2077, 2079, 2247, 2886, 3039, 3204, 3524, 3613, 3614, 3762, 4306, 4311, 4332, 4439, 4441, 4474, 4670, 5659, 5953, 5956, 6159, 6651, 6684, 6700, 6710, 7008, 7261, 7289, 7319, 7367, 7399, 7425, 7426, 7492, 8364, 8783, 9783, 9785, 9855, 9858, 10024, 10125, 11808, 12328, 13989, 15667, 21454, 21941, 23129, 23130 and 23458 of 1995, 3075 of 1996 and 29387 of 1998

THE REFERENCE IS ANSWERED



164 pmg.
8/10/26