HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE S.V. BHATT

WRIT PETITION No. 1766 OF 2004

10.12.2015

Between:
Oil & Natural Gas Corporation Ltd.,
K.G. Asset, Godavari Bhavan,
Base Complex, Rajahmundry,
Rep.by its Deputy General Manager (P&A)

… Petitioner

And

Government of Andhra Pradesh,
Rep. by its Secretary,
Municipal Administration Department,
Secretariat, Hyderabad, and another.

… Respondents

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WRIT PETITION No. 1766 OF 2004

ORDER: (per the Hon'ble the Acting Chief Justice Dilip B. Bhosale)

Heard learned counsel for the parties.

The petitioner, in the instant writ petition, seeks the following relief:

> "For the reasons stated in the accompanying affidavit the petitioner prays that the Hon'ble Court may be pleased to issue a writ in the nature of Writ of Mandamus or any other appropriate writ or order or direction declaring Sub-Sec.(2) of Section 212 of the Hyderabad Municipal Corporations Act in so far it enables the second respondent to levy tax at 0.5% or 1% of the estimated capital value of the vacant land and the consequential notices in ROC No.590/2002-A1 dated 08.12.2003 and demand notice dated 20.01.2004 (Schedule-K) issued by the Commissioner, Municipal Corporation of Rajahmundry as illegal and void and pass such other order or orders which are deemed fit and proper in the circumstances of the case."

Sri Kakara Venkata Rao, learned counsel appearing for the petitioner, on instructions, does not press challenge to the provisions of Section 212(2) of the Hyderabad Municipal Corporations Act, 1955 (for short 'the Act') and Rule 7(8) of the Hyderabad Municipal Corporation's (Assessment of Property Tax) Rules, 1990. He submits that notice demanding property tax was issued by the respondent- Corporation without issuing show cause notice for enhancement of the property tax for the first time or granting an opportunity to the petitioner to file reply to the notice.

Learned Standing Counsel for the respondent Corporation submits that let the petitioner submit their reply to the demand notice within two weeks from today and in that event, the concerned authority of the respondent Corporation shall consider and deal with the reply and also grant an opportunity of hearing to the petitioner and decide the same within eight weeks from the date of receipt of the reply.

In view thereof, learned counsel for the petitioner does not press the writ petition and seeks liberty to the petitioner to file their reply to the notice and seeks direction to decide the reply after granting an opportunity of being heard to the petitioner through their representative.

In the circumstances, we dispose of this writ petition by the following order:

"The statement made by learned counsel for the petitioner giving up his challenge to the provisions of the Act and the Rules, as aforementioned, is accepted.

It is open to the petitioner to file their reply to the demand notice within a period of three weeks from today. The concerned authority of the respondent shall consider the petitioner's reply and grant an opportunity of being heard through their representative and decide the issue of payment of property tax afresh for the period covered by the (impugned) demand notice."

Miscellaneous petitions, if any, also stand disposed of. No order as to costs.

DILIP B. BHOSALE, ACJ

S.V. BHATT, J

Date: 10.12.2015
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