HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA

AND

THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No. 4829 OF 2015

DATE: 27.02.2015

Between:

Dr. P. Seshi Reddy

… Petitioner

And

The State of Telangana, rep., by its Principal Secretary,
Municipal Administration Department,
Hyderabad & others.

… Respondents

This Court made the following:

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No. 4829 of 2015

ORDER: (Per the Hon'ble the Chief Justice Sri Kalyan Jyoti Sengupta)

This writ petition has been filed impugning the notice dated 10.02.2015 issued by the 3rd respondent under Section 220(2)(3) of the Greater Hyderabad Municipal Corporation Act, 1955, as illegal and arbitrary.

By the impugned notice the Municipal Corporation has informed the petitioner that a sum of Rs.2,90,926/- has become due and payable on account of revised tax. In the said notice it has been provided that if the petitioner is dissatisfied with the assessment, he will be free to make an application in writing complaining against the assessment so fixed to the Deputy Commissioner or to any officer authorized by the Commissioner in this behalf within 15 days from the date of service of the notice. If no objection against the assessment is presented within the abovementioned period the assessment will become final and no further claim/objection will be entertained.

Despite receipt of the impugned notice, no objection has been filed. Therefore, it cannot be said that the petitioner was not given any chance of hearing so much so allegations of violation of principles of natural justice can be established.

Under these circumstances, whether the aforesaid assessment of tax is in accordance with law or not cannot be examined by this Court at the first instance in exercise of writ jurisdiction. The statute provides for an alternative remedy, namely, revision. Therefore, the petitioner will be free to approach the revisional authority to impugn the aforesaid action. All points are kept open. If the review application is filed within 15 days from the date of receipt of a copy of this order, the revising authority shall conclude the hearing and pass a speaking order upon giving notice to the petitioner as well as the Corporation authorities within one month from the date of filing of the revision.

The writ petition is accordingly disposed of.

Pending miscellaneous petitions, if any, shall stand closed. No order as to costs.

K.J. SENGUPTA, CJ

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SANJAY KUMAR, J

Date: 27.02.2015
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