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. 5869 OF 2015

DATE: 13.03.2015

Between:

Chundi Srikanth

… Petitioner

And

State of A.P., rep., by its Principal Secretary,
Municipal Administration and Urban Development Department,
Hyderabad & another.

… 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. 5869 of 2015

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

Learned counsel for the Municipal Corporation does not want to file any counter affidavit. Therefore, we take up this matter finally for hearing without the counter affidavit.

This writ petition has been filed challenging the impugned order dated 12.01.2015 passed by the Commissioner of the Municipal Corporation concerned in purported compliance of our order dated 29.10.2013 in W.P.No.29100 of 2013. The text of the order impugned herein is set out for better understanding.

> "In continuation of the special notice and revision petition and appeal petitions and in view of the Hon'ble A.P. High Court order W.P.No.29100 of 2013 dated 29.10.2013 and after due consideration of the request petition submitted by Sri R.V. Subba Rao, G.P. Holder of Sri CH. Srikanth on the property tax assessment of the building bearing assessment No.147434 situated at Lakshmipuram, Main Road in Zone-III of Guntur City, Sri CH. Srikanth is hereby informed that the tax on the property tax assessment No.147434 is hereby informed that the property tax for the assessment No.147434 was assessed, as per the taxation rates notified by this Corporation through the Gazette notification No.77, dated 22.09.2007.
>
> It is informed that the property tax assessed on the assessment No.147434 and special notice issued on 18.03.2013 effective from 2012-13/II is hereby confirmed. And Sri CH. Srikanth the property owner of the building is hereby informed to pay the confirmed taxes as per the reviewed notice as issued.

This is to inform you that the property tax was assessed w.e.f. 01.10.2012 to your commercial complex is as detailed below.

Zone : III Usage: 1. Cellar 1 RCC ordinary
2. Cellar 2 RCC ordinary
3. GF, FF, SF RCC Posh Big Readymade Shop (Non-Residential)
4. Lift & Steps RCC ordinary

Further it is inform you that the bowling spots commenced in TF is proposed for taxation effected from 2014-15/II.

Sd/-
Commissioner."

By order dated 29.10.2013 in W.P.No.29100 of 2013 we directed amongst others as follows:

> "and pass a speaking order considering the objection of the petitioner without being influenced by the earlier decision, if any."

It appears from the impugned order that not a single word has been spared to record reasons as to why the petitioner's objection has been rejected, and how the decision is arrived at to saddle the petitioner with the liability to pay the tax amount is not spelt out in it. We have no hesitation to hold that this impugned order is not in accordance with our direction. On that ground alone, we set aside the same. It appears that this act of the Commissioner is in deliberate ignorance of our decision and it amounts to contempt. We do not know how an officer of this cadre passed such an order. The petitioner has been unnecessarily driven to further litigation.

Hence, the writ petition is allowed with costs assessed at Rs.2,000/- (Rupees Two thousand only) to be paid by the Guntur Municipal Corporation to the petitioner within three weeks from the date of communication of this order. Any action consequential to this impugned order, which is set aside, will stand automatically nullified. We therefore direct fresh hearing of the matter shall be taken strictly in terms of our earlier order and this must be done within a period of four weeks from the date of communication of this order.

Pending miscellaneous petitions, if any, shall stand closed.

K.J. SENGUPTA, CJ

SANJAY KUMAR, J

Date: 13.03.2015
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