THE HON'BLE SRI JUSTICE R.SUBHASH REDDY
AND
THE HON'BLE SRI JUSTICE M.S.RAMACHANDRA RAO

CONTEMPT CASE No.1021 of 2014

ORDER: (*Per Hon'ble Sri Justice R.Subhash Reddy*)

This contempt case, under Sections 10 to 12 of the Contempt of Courts Act, is filed alleging that the respondents have disobeyed the directions issued by this Court in the order dated 10.09.2012 passed in WPMP.No.4252 of 2012 in WP.No.2128 of 2011.

In the aforesaid WPMP, the petitioner has questioned the demand notice bearing No.Cir-10/2011-12/798, dated 26.12.2011, issued under Section 633 of the Greater Hyderabad Municipal Corporation Act, 1955, demanding an amount of Rs.70,008/- towards the property tax of the building in question by applying the Rules which are applicable to commercial buildings.

In this contempt case, it is the grievance of the petitioner that in spite of the orders passed by this Court, the respondents have been issuing demand notices by applying the Rules applicable to commercial buildings, in violation of the directions issued by this Court.

The 2nd respondent-Deputy Commissioner has filed a detailed counter affidavit, wherein while denying the allegations made by the petitioner, he has stated at paragraph 7 as under:

> "It is respectfully submitted that, after my office received the intimation from the standing counsel about the filing of the present contempt case, I have verified all the records in the office and traced out the copy of the interim order passed by this Hon'ble Court. When I am about to issue fresh demand notice for the current financial year, keeping in view of the interim order, the petitioner himself paid the tax as applicable to residential (domestic) premises as mentioned below.

Period	Amount (Rs.)	Cheque No. & Date
2013-14	Rs.4634/-	330668; Dt.01.04.2013
2014-15	Rs.4634/-	999019; Dt.07.04.2014

> It is respectfully submitted that the said amount paid by the Petitioner has been received without insisting upon to pay the tax applicable to commercial premises in view of the interim orders passed by this Hon'ble Court. I am assuring this Hon'ble Court that, I will not demand the commercial tax in respect of the Petitioner's property as long as the interim orders of this Hon'ble Court is in force and I will demand the same in accordance with law subject to the result of the W.P.No.2128/2011."

It is to be noticed that the petitioner has paid the property tax @ Rs.4634/- for the assessment years 2013-14 and 2014-15 and the same is accepted by the respondents and that no further demand notice is issued by the respondents for differential rates. In any event, in paragraph 7 of the counter affidavit extracted above, it is clearly stated that the respondents will not demand the tax by applying the Rules which are applicable to commercial buildings, till disposal of the writ petition. In view of the averments made in the counter affidavit, we are of the view that the respondents have not violated the directions issued by this Court, as pleaded by the petitioner.

Placing on record the statement made by the 2nd respondent in paragraph 7 of the counter affidavit as extracted above, this Contempt Case is closed. No order as to costs.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

R.SUBHASH REDDY,J

M.S.RAMACHANDRA RAO,J

21.08.2015
v v