IN THE HIGH COURT OF JUDICATURE AT HYDERABAD

FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE

AND

HON'BLE SRI JUSTICE S. RAVI KUMAR

WRIT PETITION No. 2816 OF 2005

Date: 24.11.2015

Between:

M. Krishna Murthy & another.

… Petitioners

And

Municipal Commissioner,

Serilingampally Municipality,

Ranga Reddy District.

… Respondent

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE

AND

HON'BLE SRI JUSTICE S. RAVI KUMAR

<u>WRIT PETITION No. 2816 OF 2005</u>

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

Heard learned counsel for the parties.

The petitioners, in the instant writ petition, seek the following relief:

> "For the reasons disclosed in the accompanying affidavit, it is therefore, prayed that the Hon'ble Court may be pleased to issue an appropriate writ or a direction more particularly one in the nature of mandamus declaring the impugned property tax demand notices, dated 13.12.2004, vide Nos.10550000059153 to 4010, demanding enhanced property tax sought to be collected with effect from 01.04.2002 issued by respondent in respect of premises bearing Nos.2-91/19, 2-91/20, 2-91/21, 2-91/22, 2-91/23 and 2-91/24 in the land Ac.2.70 cents in Sy.No.7 situated at Kondapur Village, Serilingampally Municipality, R.R. District, as without passing any reassessment orders much less without following the procedure as contemplated under Sections 87 and 95 of A.P. Municipalities Act, 1965 and Rules made thereunder and violative of Articles 14, 21 and 300-A of Constitution of India and consequently set aside the impugned demand property tax notices of even dated 13.12.2004, with a direction to the respondent to pass reassessment orders to collect the property tax afresh by giving opportunity to the petitioners as contemplated under Sections 87 and 95 of A.P. Municipalities Act, 1965 in the best interest of justice and fair play and be pleased to pass such further order(s) as this Hon'ble Court may deem fit and proper in the circumstances of the case."

The basic contention raised by petitioners is that they were not given notice before enhancement of property tax. Though the petitioners have stated in petition that property tax was enhanced from Rs.1,200/- to about Rs.8,000/-no notice was given to them and in view thereof they had approached the respondent seeking particulars immediately on receipt of the demand notices. It is further stated in the petition that despite their request the respondent did not furnish any particulars regarding enhancement of property tax.

This writ petition was admitted on 07.04.2005 and interim stay of enhanced tax was also granted on the same date. It is not clear whether the petitioners paid the original tax. Keeping that in view, we are satisfied that this writ petition can be conveniently disposed of by the following order:

> "1. The respondent shall furnish particulars such as the date from which the tax was enhanced to the petitioners, whether petitioners were in arrears etc., within a period of four weeks from the date of application that may be made by the petitioners seeking such

particulars.

2. Petitioners are allowed to make an application to the respondent for seeking details/particulars that may be required for making representation to the respondent within a period of ten days from today, failing which, they shall be liable to pay the tax as demanded by the respondent. In default, it would be open to the respondent to recover the tax in accordance with law. Petitioners are also allowed to make a representation to the respondent, within a period of two weeks from the date of receipt of details/particulars sought for by them.

3. The concerned authority of the respondent shall consider and deal with the representation on merits in accordance with law within a period of six weeks from the date of its presentation. It is needless to mention that the concerned authority shall grant an opportunity of being heard to the petitioners. If the order of the concerned authority is adverse to the petitioners, they shall deposit 50% of the property tax with arrears and penalty, if any, and then challenge the said order in appropriate proceedings. It is made clear that we have not examined merits of the case."

With the above directions, writ petition is disposed of.

Miscellaneous petitions, if any, shall also stand disposed of. There shall be no order as to costs.

DILIP B. BHOSALE, ACJ

S. RAVI KUMAR, J

Date: 24.11.2015

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Note: Furnish C.C. by tomorrow.