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

WRIT PETITION No. 1254 OF 2004

10.12.2015

Between:
The A.P. Paper Mills Limited,
Secunderabad,
Rep. by its Company Secretary.

… Petitioner

And

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

… Respondents

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

WRIT PETITION No. 1254 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 it is therefore prayed that this Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or Orders, Direction or Directions declaring the Provisions of Section 212(2) of the Hyderabad Municipal Corporations Act, 1955 as unconstitutional being violative of Article 14 of the Constitution of India and also to declare the Rule 7(8) of the Hyderabad Municipal Corporation's (Assessment of Property Tax) Rules 1990 as Ultra Vires the powers of the 1^{st} respondent and to issue a consequential direction to the 2^{nd} respondent not to demand Property Tax on the Vacant Land of the Petitioner on its Capital Value and to pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case."

Sri Vedula Srinivas, 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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