THE HON'BLE SRI JUSTICE P. NAVEEN RAO

WRIT PETITION No.42650 OF 2016

Dated:09.12.2016

Between:

Vanama Sambashiva Rao,
S/o. Vanama Narsimha,
Aged 49 years, Occ: Business,
R/o.H.No.6-4-79 to 6-4-84,
N.G. Colony, Nalgonda,
Nalgonda District and another .. Petitioners

AND

The State of Telangana, Municipal
Administration and Urban Development
Department, Telangana Secretariat,
Hyderabad, rep., by its Principal
Secretary and another .. Respondents

The Court made the following:

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ORDER:

The petitioners claim that the subject property was gifted to them by Sri V. Narasimha, who is the father of the 1st petitioner and husband of the 2nd petitioner. Since then, the subject property stands in the name of the petitioners. They allege that after obtaining building permission from the 2nd respondent – Municipality, they constructed a new house by demolishing the old RCC building. The petitioners contend that the respondent – Municipality issued a demand notice in the name of petitioners as well as in the name of Sri V. Narsimha, which amounts to levy of double property tax on the same property. The grievance of the petitioners is that though they made several representations to the respondent – Municipality, no action has been taken so far. Hence, the present Writ Petition.

2. Learned counsel for the petitioners submits that levy of property tax by the respondent – Municipality is on higher side and unreasonable when compared to the tax levied on the neighbouring properties.

3. Admittedly, the representations made by the petitioners were not clear with respect to their claim, which they now sought. However, if it is a case of double taxation to the same property, it is not permissible and if the petitioners are aggrieved by the levy of quantum of tax, they have an effective and

efficacious remedy of revision under Rule 12 of the Taxation of Financial Rules governing the Municipalities. But, the petitioners without availing the said remedy, straight away approached this Court. Furthermore, since the claim with regard to fixation of property tax is a matter for consideration on various factual aspects, such aspects can be gone into only by the revisional authority. The petitioners have to approach this Court only after exhausting the remedy provided under Rule 12 of the Rules and therefore, the Writ Petition is liable to be dismissed.

4. Since several demands are made on the same property, the petitioners and Sri V. Narismha are given liberty to make separate representations before the Commissioner, Nalgonda Municipality, the 2nd respondent, by furnishing all relevant details of the subject property showing that the property, which earlier stand in the name of V. Narsimha and subsequently devolved on the petitioners and new construction is made by them and therefore the tax levied on the petitioners as well as on V.Narsimha on the same property amounts to double taxation, within a period of two weeks from the date of receipt of a copy of this order. On receipt of such representations, the 2nd respondent, after due verification, shall consider and pass appropriate orders, within a period of four weeks thereafter. If such representations are filed, no coercive action shall be taken against the petitioners and Sri V. Narsimha, till a decision is taken and if no such representations are submitted within the time granted, it is open to the respondent – Municipality to take coercive action as per the

demand already made. The petitioners have to pay the property tax as demanded on them, and if they succeed before the revisional authority that the tax levied is on higher side, the amount paid by them should be refunded. Having regard to the peculiar facts of this case, the petitioners are granted two weeks time to make the payment.

5. With the above observations, the Writ Petition is disposed of. There shall be no order as to costs.

Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed.

P. NAVEEN RAO, J

Date:09.12.2016

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