

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE  
AND  
THE HON'BLE SRI JUSTICE P.NAVEEN RAO**

**WRIT PETITION Nos.3879 and 4805 of 2006**

**Dt:03.03.2016**

Between:

The Comptroller and Auditor General of India.

... Petitioner

And

The Municipal Corporation of Hyderabad.

... Respondent

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE  
AND  
THE HON'BLE SRI JUSTICE P.NAVEEN RAO**

**WRIT PETITION Nos.3879 and 4805 of 2006**

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

These two writ petitions challenge the demand of property tax/service tax from the petitioners, which according to the petitioners, is illegal, arbitrary, violative of Article 285 of the Constitution of India and Section 202 of the Greater Hyderabad Municipal Corporation Act.

We have perused two annexures to these writ petitions. The first annexure to W.P.No.4805 of 2006 is a letter, dated 01.09.2005, written by the Executive Engineer, Hyderabad Central Division No.III, CPWD, Hyderabad to the Deputy Municipal Commissioner, Municipal Corporation of Hyderabad and the other annexure to W.P.No.3879 of 2006 is a communication, dated 10.05.1954, written by the Deputy Secretary to the Government of India (Department of Economic Affairs), to the Chief Secretaries of the Governments of all Part "A" and "B" States (Except Jammu & Kashmir).

Keeping these letters in view, in our opinion, the writ petitions can be conveniently disposed of by the order that we propose to pass and learned counsel for the parties have also agreed for the same. Hence, we dispose of these writ petitions by the following order:

"The petitioners shall make representation seeking exemption

to the Commissioner, Greater Hyderabad Municipal Corporation and place both the aforementioned annexures/letters with the same, within a period of four weeks from today. The Commissioner shall consider the representation in the light of the annexures and the judgments of the Supreme Court in **Union of India Vs. Purna Municipal Council**<sup>[1]</sup> and **Municipal Corporation, Amritsar Vs. Senior Superintendent of Post Offices, Amritsar Division**<sup>[2]</sup>, as expeditiously as possible and preferably within a period of 12 weeks from the date of presentation of the representation. Till the representation is considered and decided finally, the respondent-Corporation shall not take coercive measure against the petitioners.

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

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**DILIP B. BHOSALE, ACJ**

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**P.NAVEEN RAO,J**

Dt:03.03.2016  
kdl

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[\[1\]](#) (1992) 1 Supreme Court Cases 100.

[\[2\]](#) (2004) 3 Supreme Court Cases 92