THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

C.M.S.A.No.6 OF 2017

JUDGMENT:

This appeal is filed, under Section 287 of The Greater Hyderabad Municipal Corporation Act (for short 'G.H.M.C Act'), challenging the order in M.A.No.45 of 2017 dated 10.04.2017, passed by the Chief Judge, City Small Causes Court at Hyderabad.

The petitioner filed M.A.No.45 of 2015 before the Chief Judge, City Small Causes Court, Hyderabad, challenging the demand notice issued by the Greater Hyderabad Municipal Corporation, enhancing the tax at the rate of Rs.760/- per annum per year, totalling to Rs.12,99,688/-, including arrears of tax, current tax and penalty, payable by the petitioner.

The Chief Judge, City Small Causes Court at Hyderabad allowed the appeal M.A.No.45 of 2016, setting aside the demand notice issued by the Municipal Corporation and remitted the matter back to the Municipal Corporation to reassess the property tax in accordance with the procedure laid down under GHMC Act, on condition that the appellant shall pay the tax @ 40% of the amount, as has been demanded in the demand notice after deducting the amount paid by the appellant as per the orders of the Court in I.A.No.140 of 2016 dated 02.03.2016 and further directed the Municipal Corporation to consider the same on depositing the said amount.

Assailing this order in M.A.No.45 of 2016, the present appeal is filed mainly on the ground that when the Court held that the assessment is not in accordance with law and imposing a condition to deposit tax @ 40% of the amount is illegal.

As seen from the material on record, the Municipal Corporation assessed the property tax by enhancing the rate of Rs.766/- p.a. claiming total tax at Rs.12,99,688/-. No doubt, such abnormal increase may suffocate the petitioner. That by itself is not a ground. However, the petitioner being a Sangham is situated in Afzalgunj, which is in prime locality of Hyderabad City and the Municipal Corporation is rendering the services to the public including electricity, laying of roads, drainage, etc. In such case, the Corporation is bound to incur expenditure. Therefore, reducing depositing of tax to any extent would burden the Corporation and therefore, I find no ground to reduce the amount directed to be deposited by the Chief Judge, City Small Causes Court at Hyderabad. However, the respondent-Corporation is directed to decide claim of the petitioner on the assessment within three months from the date of receipt of this order, subject to compliance of the direction issued by Chief Judge, City Small Causes Court at Hyderabad.

With the above direction, the appeal is disposed of.

Consequently, miscellaneous applications pending if any, shall stand closed. No costs.

JUSTICE M. SATYANARAYANA MURTHY

Date:03.07.2017

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