

**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND**

THE HON'BLE SMT JUSTICE T.RAJANI

Writ Petition No.5256 of 2003

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

The impugned notice, calling upon the petitioner to pay the advertisement tax, has been issued by the Contractor of the Eluru Municipality, in so far as the Eluru Municipality is concerned. While the Kukatpally Municipality stands on a slightly better footing, in the sense that the notice has not been issued by the Contractor but was issued by the Commissioner of the Kukatpally Municipality himself, the fact remains that, though it is titled as 'notice', it calls upon the petitioner to pay the advertisement tax stipulated therein. No assessment appears to have been made much less a notice preceding assessment appears to have been issued.

As the procedural requirements of law have not been complied with by both the Municipalities of Eluru and Kukatpally, we consider it appropriate to set aside the impugned notices making it clear that this order shall not preclude both the Municipalities from taking action in accordance with law after providing the petitioner an opportunity of being heard. As this writ petition has been pending on the file of this Court, for the past 14 years, this order would not preclude the Eluru and Kukatpally Municipalities/Municipal Corporations from recovering the tax due from the petitioner, from the year 2003, merely on the ground of pendency of this writ petition.

The Writ Petition is, accordingly, disposed of. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(T.RAJANI, J)

17th July, 2017
JSU

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Date: 17.07.2017

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