THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

CIVIL MISCELLANEOUS SECOND APPEAL NO.2 OF 2017

JUDGMENT:

This appeal is filed under Section 287 of the Greater Hyderabad Municipal Corporation Act, 1955 (for short, 'the Act'), against the Judgment and decree, dated 30.03.2017, in M.A.No.40 of 2015 on the file of Chief Judge, City Small Causes Court, Hyderabad.

2. The aforesaid M.A. was filed under Section 282 of the Act to set aside the order, dated 03.01.2015, vide Lr.No.75/TC4/C7/2014/11, issued by the respondents in respect of the petition schedule property bearing No.11-3-918 situated at Mallepally, Hyderabad. The said appeal was allowed setting aside the letter, dated 03.01.2015, and the matter is remitted back to the respondent Corporation to re-assess the tax in accordance with the procedure laid down under the Act on condition that the appellant shall pay 40% of the demanded amount under letter, dated 03.01.2015, after deducting the amount already paid by the appellant as per the order, dated 10.02.2015 in I.A.No.79 of 2015. Aggrieved by the said Judgment, the appellant filed the present appeal.

3. Now the grievance of the appellant is that the appellant institution is exempted from payment of property tax being a minority educational institution; and that the then Deputy Commissioner, Circle No.IV, Khairtabad, Hyderabad, also issued a letter on 09.12.1983 exempting the appellant institution from payment of property tax and in spite of the same, respondent Corporation issued a letter on 03.01.2015 demanding to pay property tax and the Court below directed the appellant to deposit 40% of the demanded amount.

4. In fact, the Chief Judge, City Small Causes Court, Hyderabad, did not decide the matter on merits, but remitted back the matter to the respondent Corporation to re-assess the tax in accordance with the procedure laid down under the Act.

5. As seen from the letter, dated 09.12.1983, the appellant institution was exempted from payment of property tax as per Section 202 (1) (b) of the Act. Despite it, the Chief Judge, City Small Causes Court, Hyderabad, directed the appellant to deposit 40% of the demanded amount. However, in view of exemption, the respondent Corporation is directed to re-asses the property tax of the appellant institution keeping in view the letter, dated 09.12.1983, subject to compliance of the direction within one month from the date of receipt of a copy of this order.

6. With the above direction, the Civil Miscellaneous Second Appeal is disposed of at the stage of admission. Miscellaneous petitions, if any, pending in this appeal shall stand closed. There shall be no order as to costs.

M. SATYANARAYANA MURTHY, J

JUNE 09, 2017
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THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

<u>CIVIL MISCELLANEOUS SECOND APPEAL NO.2 OF 2017</u>

<u>Date: 09.06.2017</u>

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