THE HONOURABLE SRI JUSTICE RAJA ELANGO

WRIT PETITION No.9549 OF 2017

ORDER:

This writ petition is filed seeking to issue a writ of mandamus to declare the action of the respondents 2 and 3 in not considering the request letter, dated 28.03.2016, for waiving of the demand tax for the period 2012-13 and 2013-14 in respect of the property of the petitioners bearing No.1-1-12/8 to 11, as illegal an arbitrary.

Heard and perused the material available on record.

It is the case of the petitioners that they have jointly purchased the property bearing No.13-1-12/8 to 12, admeasuring 103.77 square yards, situated at Mangalhat, Hyderabad, vide registered sale deeds, in the year 2011. Thereafter, they have demolished the old house and started construction of a new house in the year 2012. Due to pendency of civil suit, the municipality has not permitted the petitioners to proceed with the construction. Thereafter, the civil disputes were compromised and the petitioners completed the construction in the year 2014. The respondents issued demand notice for payment of property tax for the years 2012-13 & 2013-14 to the petitioners in respect of the said houses. The petitioners made a representation on 28.03.2016 to the 3rd respondent for waiver of the property tax for the said years since the building was under construction during that period. But, the 3rd respondent did not consider the same, and insisting the petitioners to pay the demanded tax for the said years. Hence, this writ petition.

Learned counsel for the petitioners submitted that the petitioners started construction of the house in the year 2012 and completed the same in the year 2014 due to pendency of civil disputes and that the

3rd respondent issued demanded notice for payment of tax of Rs.4,91,768/- for the years 2012-13 and 2013-14 and also threatening to seize the house if the demanded tax is not paid and that the petitioners are not able to pay that huge amount.

Learned Standing Counsel for the respondents 2 and 3 submitted that the petitioners have the remedy of appeal against the demanded notice and that they can avail such remedy.

After hearing the arguments of both the learned Counsel, this Court is of the view that the writ petition can be disposed of with the following directions:

The respondents are directed not to take any coercive steps with regard to property bearing No. 13-1-12/8 to 12, admeasuring 103.77 square yards, situated at Mangalhat, Hyderabad, on petitioners paying 50% of the demanded tax amount on or before 20.08.2017 to the 3rd respondent. Further, the petitioners are directed to approach the competent authority by way of filing an appeal against the demand notice seeking their remedy. Till disposal of the appeal by the authority concerned, the respondents shall not insist the petitioners for payment of the remaining 50% of the demanded tax. In case the petitioners succeed in the appeal, the amount deposited can be adjusted for the subsequent tax.

With the above directions, the Writ Petition is disposed of. No order as to costs. Miscellaneous petitions pending if any, shall stand closed.

RAJA ELANGO, J

June 30, 2017
KTL