

THE HON'BLE SRI JUSTICE M.SEETHARAMA MURTI

WRIT PETITION No.39077 of 2017

ORDER:

In this writ petition, the petitioner alleges that by the impugned demand notice exorbitant property tax was demanded in respect of a cellular tower installed in the subject property.

2. I have heard the submissions of Sri *Ghanta Rama Rao*, learned Senior Counsel representing Sri *Mohd. Islamuddin Ansari*, learned counsel appearing for the petitioner, and of Sri *N. Praveen Kumar*, learned Standing Counsel appearing for the respondent Municipality. I have perused the material record.

3. The grievance of the petitioner is that no prior notice was issued to the petitioner before making such a demand. Learned Standing Counsel submits that the property tax is assessable on cell towers and that if any tax is imposed, the objector has to file a revision in the Office of the Municipality within 30 days and that for all cellular towers, which are installed, assessments were made and that based on the same, taxes are being paid regularly by the other similarly situated persons and that, therefore, the petitioner is liable to pay the tax demanded. However, learned counsel for the petitioner would submit that without making an assessment by issuing a notice, the tax is being demanded in respect of the subject cellular tower installed by the petitioner and that therefore, the writ petition is filed.

4. Learned Standing Counsel does not dispute the statement that no prior notice was issued to the petitioner before the present impugned demand notice was issued.

5. Having regard to the submissions, the Writ Petition is disposed of directing the respondent Municipality to cause notice on the petitioner informing the amount of tax payable and give an opportunity to the petitioner to submit objections on the amount assessed, if the same is not acceptable to the petitioner. It is needless to mention that on the petitioner making such representation with objections, the respondent Municipality shall consider and dispose of the same within a reasonable time and communicate the decision taken thereon to the petitioner within a week thereafter. It is made clear that till such exercise as afore-stated is completed, no coercive action shall be taken by the respondent Municipality against the subject cell tower of the petitioner.

There shall be no order as to costs.

Pending miscellaneous petitions, if any, shall stand closed.

JUSTICE M. SEETHARAMA MURTI

Date: 21st November, 2017

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