HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

<u>WRIT APPEAL No.243 OF 2018</u>

<u>JUDGMENT:</u> **(Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)**

Heard Sri M. Govind Reddy, learned counsel for the appellant and Sri L. Prabhakara Reddy, learned Standing Counsel for the Talanagana State Industrial Infrastructure Corporation and, with their consent, the writ appeal is disposed of at the stage of admission. The appellant herein filed the writ petition seeking a *Mandamus* to declare the action of the respondents, in issuing proceedings dated 27.08.2016, as arbitrary and illegal.

By the proceedings dated 27.8.2016, the appellant-writ petitioner was called upon to pay the property tax due of Rs.26,44,422/- with respect to the subject shed. The case of the appellant is that these taxes are due and payable by the previous owner, and the petitioner is not liable to pay the said amount; in any event, in the absence of any demand notice being issued to the petitioner calling upon them to show cause, the petitioner must be held to have been denied a reasonable opportunity of being heard in this regard; the learned Single Judge erred in directing the respondents to pass orders with regards payment of arrears of property tax, and only thereafter to consider the application filed by the appellant-writ petitioner for grant of building permission;; and in as much as an application seeking permission to construct a building is independent of payment of tax, if any, due by the previous owner of the building, the order under appeal necessitates interference.

On the other hand Sri L. Prabhakar Reddy, learned Standing Counsel, would submit that the appellant cannot on the one hand refuse to pay the arrears of tax due on the subject property, and on the other seek permission for construction of a building; and the learned Single Judge was justified in passing the order under appeal.

While we find no error, in the order of the learned Single Judge, necessitating interference in proceedings under Clause 15 of the Letters Patent, we deem it appropriate to fix a time frame for proceedings to be initiated for recovery of the arrears of property tax, and to consider the application of the writ petitioner seeking sanction for construction of a building.

The respondents shall, within ten days from the date of receipt of a copy of this order, put the petitioner on notice regarding the arrears of property tax due. The appellant-writ petitioner shall, within two weeks from the date of receipt of such a notice, submit their reply to the respondents who shall, within three weeks from the date of receipt of the petitioner's reply to the show cause notice, pass an order, in accordance with law regarding payment of the arrears of property tax. Within four weeks of the petitioner's reply to the demand notice being considered, and orders being passed thereupon, their application for grant of building permission shall be considered by the T.S.I.I.C in accordance with law.

The order under appeal is modified to the extent indicated herein above, and the Writ Appeal is disposed of accordingly. No order as to costs. Miscellaneous Petitions, if any pending in this writ appeal shall also stand closed.

RAMESH RANGANATHAN, ACJ

KONGARA VIJAYA LAKSHMI, J

21st February, 2018
Gk

HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

WRIT APPEAL No.243 OF 2018

21.02.2018

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