THE HON'BLE THE CHIEF JUSTICE SRI THOTTATHIL B. RADHAKRISHNAN
AND
THE HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

WRIT PETITION No.21905 of 2013

ORDER: (Per the Hon'ble the Chief Justice Sri Thottathil B. Radhakrishnan)

We have heard the learned counsel for the petitioners and the learned counsel for the respondents.

2. Perusing the provisions under challenge by which the upper ceiling limit for enhancement of property tax by a local self-government institution is removed, this Bench had minuted on 23.07.2018 that the power to tax was not disputed, while the measure alone was disputed.

3. Section 197 of the Greater Hyderabad Municipal Corporation Act, 1955 (hereinafter referred to as, the Act), provides that the Corporation may impose different types of taxes which are enumerated under Sub-section (1) of that Section. Section 212 of that Act sets out the mode of determining the rateable value of the properties for the purpose of determination of property tax. The process of assessment and levy is governed by the set of rules made in exercise of power under Section 585 of the Act. The power to make rules is not under challenge. The power to tax, as already noted, is not disputed. That being so, the removal of upper cap regarding the limit of enhancement is merely a matter relating to a measure and such impugned action is not demonstrated to be in

violation of the provisions of the Constitution or the parent Act. Under such circumstances, we see no grounds to entertain this Writ Petition.

4. For the aforesaid reasons, the challenge levied to the impugned provisions is repelled.

In the result, the Writ Petition is dismissed.

The miscellaneous petitions pending in this Writ Petition, if any, shall stand closed. There shall be no order as to costs.

THOTTATHIL B. RADHAKRISHNAN, CJ

V.RAMASUBRAMANIAN, J

01.08.2018
vs