THE HON'BLE SRI JUSTICE A.RAMALINGESWARA RAO

**WRIT PETITION No.34370 OF 2017**

**ORDER**:

Heard learned counsel for the petitioner and learned standing counsel for respondents 2 and 3.

The petitioner states that he is the absolute owner of property bearing Municipal No.8-2-293/82/A/1131, comprising of ground plus 2 upper floors admeasuring about 12,220 square feet of super built up area on land admeasuring 992 square yards, out of total plot admeasuring 1192 square yards bearing plot No.1131 in the approved layout of Jubilee Hills Cooperative House Building Society Limited in Survey No.403/1 (old) and 120 (new) of Shaikpet Village, Block No.2, Road No.36, Jubilee Hills, Hyderabad. The petitioner was served with a notice, dated 29.11.2011, under Section 268 of the Hyderabad Municipal Corporations Act demanding property tax of Rs.1,39,785/-. Challenging the same, the petitioner filed M.A.No.83 of 2012 before the Chief Judge, City Small Causes Court, Hyderabad. The said Appeal was allowed on 17.04.2015 by setting aside the demand notice, dated 29.11.2011, and the learned Judge remanded the matter to the Municipal Authorities to reassess the property tax. Even after the said remand order, the respondents 2 and 3 did not issue any notice for re-assessment of the property tax.

In the meanwhile, it appears that the petitioner sold away the property under registered sale deed, dated 12.04.2017 and the purchaser is insisting for property tax clearance certificate. It is also stated that the respondents 2 and 3 are directing the petitioner to pay an amount of Rs.16,34,766/- and Rs.5,70,966/- as property tax arrears and in those circumstances, he filed the present writ petition.

There is no dispute that the learned Chief Judge, City Small Causes Court, Hyderabad, by order, dated 17.04.2015, set aside the demand notice, dated 29.11.2011 and remanded the matter to the respondents 2 and 3 for re-assessment of the property tax by duly following the procedure laid down under law. Thereafter, it appears that the respondents 2 and 3 have not issued any notice to the petitioner and determined the tax.

In the circumstances, in view of the innocuous relief sought for in the writ petition, this writ petition is disposed of directing the respondents 2 and 3 to issue a notice to the petitioner for re-assessment of the property tax, if it was not already done and if the re-assessment was already done, appropriate notice shall be given to the petitioner to as to why the said re-assessment cannot be confirmed. The petitioner is at liberty to submit his explanation and the demand for property tax shall be made only after considering the explanation submitted by the petitioner. An opportunity shall be given to the petitioner to submit his explanation within a specific time and if the petitioner does not submit the explanation within the time specified, it is open to the respondents 2 and 3 to demand the property tax as assessed by them.

The writ petition is accordingly disposed of. Consequently, miscellaneous petitions, if any pending, in the writ petition shall stand closed.

**A.RAMALINGESWARA RAO, J**

17.04.2018
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