THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P.NO.9267 OF 2019

O R D E R

This writ petition is filed by Municipal Tax Payers Welfare Society, Dubbaka, represented by its President, and by three other individual tax payers, aggrieved by the action of the respondents in demanding higher rates of property tax without issuing demand notices.

The case of the petitioners is that in respect of one of the tax payers M.Sridevi, H.No.6-161/1, the Nagar Panchayat Office, Dubbak, collected property tax of Rs.201/- for the year 2017-18 vide tax receipt No.017906 dated 2.1.2018, whereas for the 2018-19, the property tax escalated to Rs.2,585/-. Similarly they sought to demonstrate the demand of higher taxes in respect of other individuals. The grievance of the petitioners is that before enhancing the taxes, the authorities have not indicated on what basis they are enhancing the taxes, and no demand notices were also issued. Hence the demand of taxes at higher rates, and resorting to coercive methods for recovery of such taxes, is arbitrary and illegal.

Heard the learned counsel for the petitioners, who reiterated the above averments.

Sri Praveen Kumar, learned Standing Counsel for the 4th respondent – Municipality, on instructions, denied the allegation of the petitioner that the 4th respondent – municipality is demanding property taxes at exorbitant rates. He submits that if the petitioners are aggrieved by the demand of property tax at enhanced rates, they have alternative remedy of appeal or revision before the competent authority, and without availing the said alternative remedy, approaching this court under Article 226 of the Constitution of India, cannot be sustained.

From the copies of tax receipts stated to have been issued by the 4th respondent – municipality, which are filed as material papers along with the writ petition, it could be seen that the tax demanded for the year 2018-19, when compared to the year 2017-18, appears to be exorbitant and excessive. G.O.Ms.No.1012, Municipal Administration, dated 25.11.1966, as adapted by the State of Telangana vide G.O.Ms.No.45, Law (F) Department dated 01.06.2016, prescribes the procedure for collection of property taxes. The specific case of the petitioners is that no demand notices were issued before demanding higher rates of property taxes and that if such notices were issued, they would have availed the alternative remedies available under law.

Having regard to the facts and circumstances of the case, respondent No.4 is directed to cause issuance of demand notices to the individual tax payers, and if the petitioners are aggrieved by the same, they are at liberty to avail alternative remedies available under law.

It is made clear that without issuing such written demands, as directed above, respondent No.4 shall not resort to any coercive methods, or pressurize the petitioners for payment of enhanced taxes.

Since the present writ petition is filed aggrieved by the demand of enhanced property taxes without issuing any demand notices, and as the petitioners have also not filed any material to show that any notification was issued by the respondents in terms of the Government Orders referred to above; as and when such notification is issued, petitioners are at liberty to challenge the same in accordance with law.

Writ petition is disposed of accordingly.

Interlocutory applications pending, if any, shall stand closed. No order as to costs.

CHALLA KODANDA RAM,J

DATE:29—04—2019

AVS