THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 10032 OF 2019

O R D E R

This petition is filed for a writ of *Mandamus* declaring the action of the respondents in not disposing the Revisions filed by the 1st petitioner vide Inward No.C.No.2/A2/36740/2014, dt.22.12.2014 and another Revision vide Inward No.C.No.2/A2/7131/2016, dt.25.03.2016, and Revisions filed by the 2nd petitioner vide Inward No.C.No.2/A2/36741/2014 dt.22.12.2014 and another revision dt.25.03.2016, seeking reduction of property tax, as illegal and arbitrary, and to direct the respondents to update the correct assessment till date and also to dispose of the legal notices dt.25.03.2016.

2. It is the case of the petitioners that they are the absolute owners and possessors of the house bearing No.2-8-522/A and 2-8-522/B, respectively, admeasuring 250 Sq.Yards and 100 Sq.yards, respectively, situated at Sri Nagar Colony, NGO's Colony Road, Hanamkonda, Warangal Urban District, and that they have constructed a building consisting of cellar, stilt, ground and one upper floor after obtaining required building permission and running a function plaza in the said premises in the name and style of 'KRM Function Plaza' under Greater Hyderabad Municipal Corporation Act, 1955, by obtaining trade licence and also by paying requisite licence fee.

3. After construction of the said building, the respondents 2 and 3 visited the said building and have made assessment and issued notice

dated 09.02.2013 to the petitioners under Section 220(2) of the A.P.Municipal Corporation Act, 1994, read with Greater Hyderabad Municipal Corporation Act, 1955, fixing the property tax @ Rs.8,561/- per half year to the 1st petitioner and Rs.8,231/- per half year to the 2nd petitioner.

4. The petitioners have approached the respondent officials by filing Revision Petitions seeking reduction of the property tax and to update the correct assessment which was made on 9/02/2013, but, till date, no action has been taken by the respondents on the said revisions. The petitioners have also got issued legal notice to the respondents.

5. While the matter stood thus, the respondents are demanding the petitioners to pay property tax, half yearly, @ Rs.18,022/- and Rs.14,316/-, respectively, instead of Rs.8,561/- and Rs.8,231/-, respectively, though the Revision Petitions filed by the petitioners are pending. The petitioners also states that inspite of paying property tax regularly the respondents are showing Rs.46,122/- and Rs.36,485/- as outstanding tax due on their names without any valid reason.

6. Aggrieved by the same, present writ petition is filed.

7. Learned counsel for the petitioners submits that except the notice dated 09.02.2013 issued by the respondents asking the petitioners to pay property tax half yearly @ Rs.8,561/- and Rs.8,231/-, respectively, no other notice is served on them till date; that the respondents did not pass any orders, till date, on the revisions filed by the petitioners which are

pending from 2014; and that no reply was given till date to the legal notice dt. 12.06.2018 got issued by the petitioners.

8. Heard both sides.

9. Having regard to the aforesaid facts and circumstances, the respondents are directed to dispose of the Revisions filed by the petitioners within a period of four weeks from the date of receipt of a copy of this order. Till disposal of the Revisions, the respondents shall not take any further action with respect to the tax. Since it is stated by the learned counsel for the petitioner that the subject premises has been locked by the respondents, the respondents are directed to handover the keys and remove the seal put to the premises, forthwith.

10. Accordingly, the writ petition is disposed of. No order as to costs.

11. As a sequel thereto, miscellaneous applications if any pending, shall stand closed.

CHALLA KODANDA RAM, J

01.05.2019
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