THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.11055 OF 2019

ORDER:

1 The grievance of the petitioner-company is with regard to the revisionary order dated 30.05.2019 passed by Bonthapally Gram Panchayat, Gummadidala Mandal, Sanga Reddy District, State of Telangana. The said revision arose out of the special notice of house tax assessment dated 03.11.2017 issued by the said Gram Panchayat effecting enhancement of the house tax payable by the petitioner-company from Rs.45,076/- to Rs.7,45,420/- annually.

2 In the grounds of revision, the petitioner-company specifically asserted that the special notice issued to it did not contain the details of assessment whereupon the enhancement was effected. It also stated that there was no basis for such enhancement in the absence of the material upon which the authority had relied to assess the house tax and that such enhancement was done as per the whims and fancies of the authority.

3 It appears that the revision was disposed of only after the High Court passed order dated 29.4.2019 in Writ Petition No.9295 of 2019 requiring the Gram Panchayat to pass final orders therein within a time frame.

4 Perusal of the impugned revisionary order demonstrates that the details of the land and structures of the petitioner-company were allegedly furnished in an annexure attached to the impugned special notice dated 03.11.2017. However, Sri R.Raghunandan, learned senior counsel representing Sri T.Bala Mohan Reddy, learned counsel for the

petitioner-company, would assert that no such annexure was provided to the petitioner-company and that that is the reason why a specific ground was raised that the special notice did not contain any details of the assessment.

5 Further, the revisionary authority proceeded on the ground that the petitioner-company did not dispute the details furnished in the annexure to the impugned notice and confirmed the enhancement by furnishing the calculations which resulted in such enhancement. Significantly, these details were never furnished to the petitioner-company for it to raise any objections thereto.

6 In the light of the aforestated facts, it is clear that the petitioner-company was not given a proper opportunity to raise all the grounds available to it against the enhancement of the house tax based on the assessment, details of which are now furnished in the revisionary order. That apart, as already pointed out supra, there is no indication of any annexure to the notice dated 03.11.2017 having been furnished to the petitioner-company.

7 In that view of the matter, as the petitioner-company has now been furnished with all the material relied upon by the respondent Gram Panchayat, by virtue of the impugned revisionary order, it would be appropriate to accord it an opportunity to raise all its objections in relation thereto before the revisionary authority so that a comprehensive adjudication can thereafter be undertaken.

8 The Writ Petition is accordingly allowed setting aside the impugned revisionary order dated 30.05.2019 passed by Bonthapally Gram Panchayat and restoring the said revision petition, viz., Revision

Petition No.9/GBP/2018, to the file of the revisionary authority. The petitioner-company shall file its additional grounds, basing on the material now available with it, within three weeks from the date of receipt of a copy of this order and the respondent Gram Panchayat shall pass appropriate orders in the said revision after giving due opportunity of hearing to the petitioner-company within four weeks thereafter.

8 Pending miscellaneous petitions in this Writ Petition, if any, shall stand closed. No order as to costs.

SANJAY KUMAR, J.

Dt: 07.6.2019
Kvsn