THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.1307 OF 2020

ORDER:

Heard the learned counsel for the petitioner as well as the learned Standing Counsel appearing for the respondent No.2.

2. The prayer sought in the writ petition is as under:

> "For the reasons stated in the above accompanying affidavit, the petitioner herein prays that this Hon'ble Court may be pleased to issue a writ or Direction to Declare the in-action of the Second Respondent, in not Considering the Objections in form of Revision Dated 16-12-2019, filed Under section 220 And 221 of Hyderabad Municipal Corporation Act, in which the Petitioner Challenged the special Notice issued by the Second Respondent, dated 09-06-2019, which was served on the Petitioner on 20-08-2019, in which the respondent No.2 issued the Bill for Property Tax in unusual manner, i.e Rs.32,663 for Half year and also showing the arrears as Rs.3,85,300/, and by showing the Total Bill as Rs.8,69,013 (Eight Lakhs Sixty Nine Thousand and Thirteen Rupees) for assessment Number 1558100513, bearing D.No.58-10-494, and issuing another Notice on 04-01-2020, Demanding to pay the Property Tax Due and threatening to Disconnect the Water Connection and to initiate Prosecution, is illegal, contrary to the rules, arbitrary and Contrary to the Principles of Natural Justice, and Contrary to Sections 220 and 221 of HMC Act, 1995 and consequently to set aside the Demand Bills issued by the second Respondent, Dated 09-06-2019, and 04-01-2020, for Assessment Number-1558100513, Kadipikonda Village, Hanmakonda Mandal, Warangal District, and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case."

3. The learned counsel appearing for the petitioner brought to the notice of this Court that aggrieved by the impugned demand notice, the petitioner filed Revision Petition, dated 16.12.2019,

before the 2nd respondent. However, no orders have been passed.

4. The learned Standing Counsel placed on record the letter, dated 03.02.2020, addressed by the 2nd respondent to the learned Standing Counsel and the same is placed on record.

5. From the perusal of the said letter, it is revealed that the contention of the petitioner that they established a pharmacy college and at present, the college is not functioning is put to strict legal proof. However, on physical inspection, it is observed that BC (Minority) Welfare Hostel has been running in the subject premises bearing No.58-10-494. It is also further mentioned that the petitioner failed to pay the balance of arrears, but filed a revision petition.

6. The learned counsel for the petitioner submits that since revision petition has been filed against the orders passed in the impugned demand notice, unless orders are passed, the petitioner is not in a position to pay the increased property tax.

7. In these circumstances, this Court is of the opinion that a part of the arrears have to be paid and representation of the revision petition filed by the petitioner before the 2nd respondent have to be considered, would meet the ends of justice.

8. Accordingly, the Writ Petition is disposed of directing the petitioner to deposit a sum of Rs.2,00,000/- (Rupees two lakhs only) towards arrears of property tax within a period of eight (08)

weeks from today and the 2nd respondent is directed to consider and pass appropriate orders on the revision filed by the petitioner on 16.12.2019, as per law within a period of four (04) weeks from the date of receipt of the copy of the order. However, it is made clear that the arrears of property tax that will be paid by the petitioner shall be adjusted subject to the orders that will be passed in the revision.

Pending miscellaneous petitions, if any, shall also stand closed. No order as to costs.

P.KESHAVA RAO, J

Date: 6th February, 2020

KL