

THE HON' BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.5591 of 2020

ORDER:

Heard learned counsel for the petitioner, and Sri Chatla Madhu, learned Standing Counsel appearing for the respondent Corporation.

The grievance of the petitioner is with respect to the Demand made in respect of Property Tax for Financial Years 2016-19. It is the case of the petitioner that the petitioner is running a school on charitable basis and the school caters up to high school (upto 10th class) and therefore the petitioner is entitled to exemption under Section 202(1)(bb) of the Hyderabad Municipal Corporation Act, 1995. The petitioner placed before the authorities necessary audit reports in support of the claim that the petitioner is entitled to exemption under the Act, however, the same were not taken into consideration by the authorities. The petitioner also asserts that a sum of Rs.2 lakhs and odd had already been paid and the petitioner seeks just assessment of tax payable after taking into consideration the material placed before the authorities.

Learned counsel for the petitioner placed reliance on the judgments in **Kakinada Education Society, Kakinada v. Kakinada Municipal Corporation¹**; **Abyudaya Educational Society v. Kanumalla Gram Panchayat, Prakasam Dist²**; and **Dayanand Bhavan Samithi v. The Commissioner, Municipal Corporation of Hyderabad³**.

Having considered the respective submissions and the judgments relied on, in the light of the principles laid down by the Full Bench of this Court in **Kakinada Education Society**, till such time the final orders are passed by

¹ W.P.No.4214 of 2006 and batch

² 2007 (1) A.P.L.J. 24 (HC)

³ 1996 SCC OnLine AP 1142

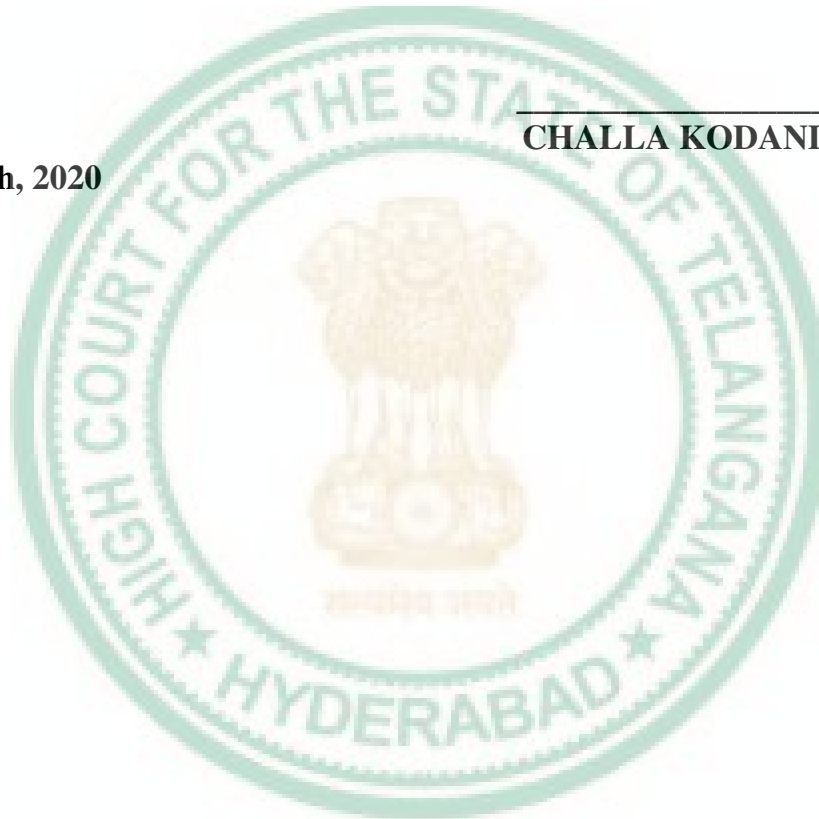
respondent No.2 on the petitioner's representations dated 26.03.2019 and 03.03.2020, the respondents shall not take any coercive steps, particularly, by disturbing the proceedings of the school as the same would have adverse impact on the children attending the school. Respondent No.2 shall pass final orders on the representations dated 26.03.2019 and 03.03.2020 within a period of eight weeks from the date of receipt of a copy of this order.

Accordingly, the writ petition is disposed of. No costs. Miscellaneous petitions, if any pending, shall stand closed.

12th March, 2020

KSM

CHALLA KODANDA RAM, J



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