HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE SEVENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE B.VIJAYSEN REDDY

WRIT PETITION NO: 10415 OF 2025

Between:

K.Pushpa Leela, D/o. Late K.Moses, Aged 58 Years, Occupation. Government employee, R/o. H.No. 20-64/14, Vikas Nagarcolony, Kosgi Mandal, Naraypet District, Telangana.

...PETITIONER

AND

1. The State of Telangana, rep by its principle secretary, municipal administration and urban development department, secretariat, Hyderabad
2. The District Collector, Narayanpet District, Telangana.
3. The commissioner, Kosgi Municipality, Narayapet District, Telangana.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction more particularly one in the nature of writ of Mandamus set-aside the (1) Notice No. 90, Dated. 25-3-2025 for the year of 2021-2022, 2022-2023, 202-2024, 2024-2025, for PTIN No-1218103893, H.No. 20-64/14/H, for Total Amount of Rs. 80,554/- and (2) Property Tax Vide Notice No. 91, Dated. 25-3-2025 for the year of 2019-2020, 2020-2021, 2021-2022, 2022-2023, 202-2024, 2024-2025, for PTIN No-1218103093, H.No. 20-64/14/G, for Total Amount of Rs. 1,64,495/-.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to Direct Respondent No.3 to Stay on all further proceedings on (1) Notice No. 90, Dated. 25-3-2025 for the year of 2021-2022, 2022-2023, 202-2024, 2024-2025, for PTIN No-1218103893, H.No. 20-64/14/H, for Total Amount of Rs. 80,554/- and (2) Property Tax Vide Notice No. 91, Dated. 25-3-2025 for the year of 2019-2020, 2020-2021, 2021-2022, 2022-2023, 202-2024, 2024-2025, for PTIN No-1218103098, H.No. 20-64/14/G, for Total Amount of Rs. 1,64,495/- pending disposal of the writ petition.

Counsel for the Petitioner: M/S JMS LAW FIRM ADVOCATES AND ASSOCIATES

Counsel for the Respondent No.1: GP FOR MCPL ADMN URBAN DEV

Counsel for the Respondent No.2: GP FOR REVENUE

Counsel for the Respondent No.3: SRI PUTTA KRISHNA REDDY, SC FOR MUNICIPALITIES

The Court made the following: ORDER

HONOURABLE SRI JUSTICE B. VIJAYSEN REDDY

WRIT PETITION No.10415 OF 2025

ORDER: (ORAL)

This writ petition is filed aggrieved by notice No.90 dated 25.03.2025, demanding the petitioner to pay the property tax of Rs.80,554/- for the years 2021-2022 to 2024-2025 in respect of the house bearing No.20-64/14H situated at Vikas Nagar Colony, Kosgi, Narayanpet District, and also notice No.91 dated 25.03.2025, demanding her to pay the property tax of Rs.1,64,495/- for the years 2019-2020 to 2024-2025 in respect of house bearing No.20-64/14G of Vikas Nagar Colony, Kosgi, Narayanpet District.

2. The petitioner claims to be the owner of the subject property. That building, comprising G+2 floors, with built up area of 6033.35 square feet was constructed in the year 2015 by obtaining building permission. In the year 2022, the petitioner has given the property on lease to Kodela High School for 20 years *vide* registered lease deed bearing document No.5541 of 2022 dated 19.10.2022. The property was assessed by giving PTIN numbers.

3. It is stated that the petitioner paid a sum of Rs.3,556/- towards tax for PTIN No.1218103097 for the period 01.04.2021 to 31.03.2023, tax of Rs.1,157/- for PTIN No.1218103098 for the period 01.04.2019 to 31.03.2021 and also paid tax of Rs.1,157/- for PTIN No.1218103099

for the period 01.04.2019 to 31.03.2021. While so, on 25.03.2025, impugned demand notice No. 90 dated 25.03.2025 was issued demanding the petitioner to pay the property tax of Rs.80,554/- for the years 2021-2022 to 2024-2025 and notice No.91 dated 25.03.2025 was issued demanding her to pay the property tax of Rs.1,64,495/- for the years 2019-2020 to 2024-2025.

4. Heard learned counsel for the petitioner and Mr. Putta Krishna Reddy, Standing Counsel for Municipalities, appearing for respondent No.3, and perused the material available on record.

5. According to learned counsel for the petitioner, as per website information, the tax under the impugned demand notices was calculated showing the built up area as 10,770/- square feet as against 6033.55 square feet, thus, there is error committed by respondent No.3. The impugned notices have been issued without following due process of law and in violation of principles of natural justice. The subject property was earlier residential property, and only in the year 2022, it was given on lease. The tenant has been running the school in the subject premises since 20-12-2023 when licence was issued by the Regional Joint Director of School Education, Hyderabad.

6. Learned Standing Counsel for respondent No.3 submitted that against the impugned notices, the petitioner has remedy under Section 101 of the Telangana Municipalities Act, 2019. Instead of invoking such remedy, the petitioner has approached this Court and there are no merits in the writ petition.

7. Considering the averments made in the writ petition that the tenant has been running the school since December, 2023 and earlier the subject property was residential property and further that the impugned demand notices have been issued treating the entire subject property as commercial property and demand of tax is made from the year 2019-2020 onwards, in the interest of justice, the writ petition is disposed of directing the petitioner to deposit 50% of the amount claimed in both the impugned notices, within a period of one week from today. The petitioner is granted liberty to submit objections to the impugned notices dated 25.03.2025; on such objections of the petitioner, appropriate enquiry shall be conducted by respondent No.3 by giving an opportunity of hearing to the petitioner. This exercise shall be completed within a period of four (04) weeks from the date of receipt of a copy of this order. Until conclusion of enquiry, no coercive steps shall be taken in pursuance of impugned demand notices. It is needless to state that payments which are already made by the petitioner and that would be deposited pursuant to this order shall be

adjusted when property tax of the subject property is re-assessed by respondent No.3. No order as to costs.

As a sequel thereto, miscellaneous applications, if any, pending in the writ petition stand closed.

SD/-MOHD.ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principle secretary, municipal administration and urban development department, secretariat, The State of Telangana, Hyderabad
2. The District Collector, Narayanpet District, Telangana.
3. The commissioner, Kosgi Municipality, Narayapet District, Telangana.
4. One CC to M/s. JMS Law Firm Advocates And Associates [OPUC]
5. Two CCs to GP for Municipal Administration Urban Development , High Court for the State of Telangana, at Hyderabad [OUT]
6. Two CC to The GP for Revenue, High Court for the State of Telangana, at Hyderabad[OUT]
7. One CC to Sri Putta Krishna Reddy, SC for Municipalities[OPOUC]
8. Two CD Copies

T J /BSK

HIGH COURT

DATED:07/04/2025

ORDER

WP.No.10415 of 2025

DISPOSING OF THE WRIT PETITION WITHOUT COSTS

12 MJ
23/6/25