

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

MONDAY, THE FOURTH DAY OF OCTOBER
TWO THOUSAND AND TWENTY ONE



:PRESENT:

THE HONOURABLE THE CHIEF JUSTICE SRI ARUP KUMAR GOSWAMI
AND
THE HONOURABLE SRI JUSTICE NINALA JAYASURYA

WP.Nos.12789, 12827 and 15624 of 2021

WRIT PETITION NO: 12789 OF 2021

Between:

M/s. Uni Ads Ltd., rep. by its General Manager, M.Narayanaraju, S/o.Krishnam Raju, Aged about 65 years, Office Address Door No.7-1-212/8, Shivbagh, Ameerpet, Hyderabad.

Petitioner

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Municipal Administration and Urban Development, Secretariat Buildings, Velagapudi, Amaravathi, Guntur District.
2. The Nellore Municipal Corporation, Nellore, S.P.S.R. Nellore District Represented by its Commissioner
3. The Deputy City Planner, Nellore Municipal Corporation Nellore, S.P.S.R.Nellore District
4. The Assistant City Planner, Nellore Municipal Corporation Nellore, S.P.S.R.Nellore District

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 writ, order, direction more particularly in the nature writ of mandamus declaring the assailing the proceedings issued in ROC.No.3121/2014/G2, dated NIL-02-2019 and the consequential notice in ROC.No.3121/2014/G2, dated 09-03-2020 issued by the respondent No.2 whereby demanded the petitioner to pay advertisement tax without having any power or authority as illegal, ultra-vires, arbitrary, unconstitutional and against to the principles of natural justice apart from being violative of Article 19(g) of the Constitution of India and consequentially set aside the same and direct the respondent No.2 to 4 to refund the already collected advertisement tax from 01.07.2017 onwards and not to remove the existing (34) Hoardings, (2) Unipoles, (13) Bus Shelters and also not to disturb the flexes of the petitioner Company displayed thereon

IA NO: 1 OF 2021

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 grant stay of all further proceedings in pursuance of the proceedings issued in ROC.No.3121/2014/G2, dated NIL-02-2019 and the consequential notice in ROC.No.3121/2014/G2, dated 09-03-2020 issued by the respondent No.2 direct the respondent No.2 to 4 not to take any coercive steps against the petitioner Company and restrain the respondent No.2 to 4 from removal of existing (34) Hoardings, (2) Unipoles, (13) Bus Shelters, also not to damage flexes displayed thereon and allow to continue display of commercial advertisements of petitioners Company in Nellore Municipal Corporation, Nellore District, pending disposal of WP No. 12789 of 2021, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 08.07.2021 made herein and upon hearing the arguments of Sri P.V.N. Kiran Kumar, Advocate for the Petitioner, Sri A. Jagannadha Rao, Government Pleader for Municipal Administration and Urban Development for respondent No.1 and of Sri.Kalava Suresh Kumar Reddy, learned Standing Counsel for Respondent Nos.2 to 4.

WRIT PETITION NO: 12827 OF 2021

Between:

M/s.Iswarya Publication Pvt Ltd., rep., by it's Managing Director, Konda Srikar Reddy,
S/o.K.Subba Reddy, Aged about 50 years, Nellore, SPSR Nellore District.

Petitioner —

AND

1. The State of Andhra Pradesh, Rep., by its Principal Secretary, Municipal Administration and Urban Development, Secretariat Buildings, Velagapudi, Amaravathi, Guntur District.
2. The Nellore Municipal Corporation, Nellore, S.P.S.R.Nellore District Represented by its Commissioner
3. The Deputy City Planner, Nellore Municipal Corporation Nellore, S.P.S.R.Nellore District
4. The Assistant City Planner, Nellore Municipal Corporation Nellore, S.P.S.R.Nellore District

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 writ, order, direction more particularly in the nature writ of Mandamus declaring the assailing the demand notice issued in ROC.No.3121/2014/G2, dated NIL-02-2019 (signed on 15.03.2019) for payment of Rs.34,16,136/- towards Advertisement Tax for the year 2018-19 within (7) days and the consequential demand notice in ROC.No.3121/2014/G2, dated Nil-06-2020 for payment of Rs.73,50,3152/- issued by the respondent No.2. Both the demand notices were issued under Section 420 and 421 of the Hyderabad Municipal Corporation Act, 1955 with a direction to pay the said tax amounts, failing which the hoardings / boards / lollypops / bus stops will be distrained duly referring the unconcerned Sections 270 and 274 of the HMC Act, 1955, without having any power or authority as illegal, ultra-vires, arbitrary, unconstitutional and against to the principles of natural justice apart from being violative of Article 19(g) of the Constitution of India and consequentially set aside the same and direct the respondent No.2 to 4 not to disturb the flexes of the petitioner Company erected in the concerned hoardings and bush Shelters and refund the collected Advertisement Tax from the year, 2017; ✓

IA NO: 1 OF 2021 ✓

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 grant stay of all further proceedings in pursuance of the proceedings issued in ROC.No.3121/2014/G2, dated NIL-02-2019 and the consequential notice in ROC.No.3121/2014/G2, dated 09-03-2020 issued by the respondent No.2 direct the respondent No.2 to 4 not to take any coercive steps against the petitioner Company and restrain the respondent No.2 to 4 from removal of existing Hoardings, Unipoles, and Bus Shelters, also not to damage flexes displayed thereon and allow to continue display of commercial advertisements of petitioners Company in Nellore Municipal Corporation, Nellore District, in the interest of justice pending disposal of Writ Petition No. 12827 of 2021, on the file of the High Court. ✓

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 12.07.2021 made herein and upon hearing the arguments of Sri.P.V.N.KIRAN KUMAR Advocate for the Petitioner, learned Government Pleader for Municipal Administration and Urban Development for respondent No.1, Mr. Kalava Suresh Kumar Reddy, learned counsel, for respondent Nos.2 to 4 ✓

W.P.No.15624 of 2021 ✓

Between:

M/s.Uni Ads Ltd., Rep by its General Manager, M Narayana Raju S/o Krishnam Raju,
Aged about 65 yrs Office Address D. No 7-1-212/8, Shivabagh, Ameerpet, Hyderabad

Petitioner —

AND

1. The State of Andhra Pradesh, Rep., by its Principal Secretary, Municipal Administration and Urban Development, Secretariat Buildings, Velagapudi, Amaravathi, Guntur District.
2. The Tirupathi Municipal Corporation, rep., by its Commissioner, Tirupathi, Chittoor District.
3. The Deputy City Planner, Tirupathi Municipal Corporation, Tirupathi, Chittoor District.
4. The Assistant City Planner, Tirupathi Municipal Corporation, Tirupathi, Chittoor District

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 writ, order, direction more particularly in the nature writ of mandamus declaring the demand notice issued in ROC.No.2510/2006/G1, dated 26-02-2020 (served on petitioner on 01-06-2020) for payment of Rs.1,15,23,300/- (i.e., Rs.66,79,100/- arrears for the years 2015-2016, 2016-2017, 2017-2018, 2018-2019 and Rs.48,44,200/- for the year 2019-2020) towards Advertisement Tax within (7) days and the consequential demand notice in ROC.No.2510/206/G1, dated Nil-01-2021 for payment of Rs.1,49,95,200 /- (i.e., Rs.1,11,48,300 /- arrears and Rs.38,46,900 for the year, 2020-2021 towards Advertisement Tax/Display device fee and the respondent No. 2 also canceled the permissions of existing hoardings / boards / lollypops / bus stops under the guise of alleged non-payment of advertisement tax and ordered for removal duly directing the respondent No.4 to remove the petitioner company hoardings / boards / lollypops / bus stops within 1(one) day vide proceedings ROC.No.2510/2006/G1, dated 17-07-2021, without having any power or authority as illegal, ultra-vires, arbitrary, unconstitutional and against to the principles of natural justice apart from being violative of Article 19(g) of the Constitution of India and consequentially set aside the same and direct the respondent Nos.2 to 4 to refund the already collected advertisement tax from 01.07.2017 onwards and not to remove the existing (1) Uni Pole two sides, (60) Hoardings, (18) Flag Type Lolly pops and (30) bus shelters and also not to disturb the flexes of the petitioner Company displayed thereon ;

IA NO: 1 OF 2021

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 grant stay of all further proceedings in pursuance of the proceedings in ROC.No.2510/2006/G1, dated 26-02-2020 and the consequential demand notices in ROC.No.2510/206/G1, dated Nil-01-2021 and also the notice in ROC.No.2510/2006/G1, dated 17-07-2021 issued by the respondent No.2 and direct the respondent No.2 to 4 riot to take any coercieve steps against the petitioner Company and restrain the respondent No.2 to 4 from removal of existing (1) Uni Pole two sides, (60) Hoardings, (18) Flag Type Lolly pops and (30) bus shelters and also not to disturb the flexes of the petitioner Company displayed thereon and allow to continue display of commercial advertisements of petitioners Company in Tirupathi Municipal Corporation, Tirupathi, Chittoor District , pending disposal of the Writ Petition No.15624 of 2021, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court order dated 04.08.2021 made herein and upon hearing the arguments of Sri.P.V.N.KIRAN KUMAR Advocate for the Petitioner, learned Government Pleader for Municipal Administration and Urban Development for respondent No.1, Mr. Kalava Suresh Kumar Reddy, learned counsel, for respondent Nos.2 to 4, the Court made the following **Common Order**:

(Through Video Conferencing)

On the request of Mr.Kalava Suresh Kumar Reddy, learned Standing Counsel for Respondent Nos.2 to 4, list these cases after four (4) weeks.

It is submitted that the consent of the other side has been obtained.

Interim order passed earlier shall continue.

SD/-M.RAMESH BABU
ASSISTANT REGISTRAR

//TRUE COPY//

For ASSISTANT REGISTRAR

To

1. The Principal Secretary, Municipal Administration and Urban Development, State of Andhra Pradesh, Secretariat Buildings, Velagapudi, Amaravathi, Guntur District
2. The Commissioner, Nellore Municipal Corporation, Nellore, S.P.S.R.Nellore District.
3. The Deputy City Planner, Nellore Municipal Corporation Nellore, S.P.S.R.Nellore District
4. The Assistant City Planner, Nellore Municipal Corporation Nellore, S.P.S.R. Nellore District **(1 to 4 by RPAD)**
5. One CC to SRI. P. V N Kiran Kumar Advocate [Opuc]
6. One CC to Sri.Kalava Suresh Kumar Reddy, Standing Counsel (OPUC)
7. Two CCs to GP for Municipal Administration and Urban Development High Court Of Andhra Pradesh. [OUT]
8. One spare copy

SRL

HIGH COURT

HCJ & NJSJ

DATED:04/10/2021

NOTE: LIST THESE CASES AFTER FOUR (4) WEEKS

COMMON ORDER

WP.Nos.12789, 12827 and 15624 of 2021

EXTENSION OF EARLIER INTERIM ORDER

