

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

(SPECIAL ORIGINAL JURISDICTION)

WEDNESDAY, THE TWENTY NINTH DAY OF JUNE  
TWO THOUSAND AND TWENTY TWO

:PRESENT:

THE HONOURABLE THE CHIEF JUSTICE SRI PRASHANT KUMAR MISHRA  
AND  
THE HONOURABLE SRI JUSTICE D.V.S.S.SOMAYAJULU

WP.Nos.12789, 12827, 15624, 25469, 26506 of 2021 & W.P.No.3131 OF 2022

WRIT PETITION NO: 12789 OF 2021

**Between:**

M/s. Uni Ads Ltd., rep. by it's 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 is filed 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 is filed 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 W.P.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, 04.10.2021, 15.03.2022 & 06.04.2022 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 is filed 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 is filed 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, 04.10.2021, 15.03.2022 & 06.04.2022 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.



**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 is filed 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 is filed 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, 04.10.2021, 15.03.2022 & 06.04.2022 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.25469 of 2021**

**Between:**

1. M/s. Bhagya Sree Enterprises, Proprietor Kasturi Venkata Ranga Rajesh, No. 27-20-9, Museum Road, Vijayawada.
2. M/s. Ad Nine, Proprietor K.Appa Rao, FF-2, Venus Towers, No.40-5-2/1, Opp D.V.Manor Hotel, Vijayawada.
3. M/s. MR Ads and M/s. V4U Ads, Proprietor Marikanti Manjula, Flat No.304, Sai Nilaya Apartments, D.No.48-19-3/B, Vijayawada.
4. M/s. Karuna Arts, Proprietor Mr. Kishore, Shop No.1 and 10, Brahrnmnanda Reddy Complex, Opp Visalandra Road, Vijayawada.
5. M/s. Prabhu Teja Arts, Proprietor Mr.Siva Sankar, Shop No.1 and 10, Brahrmnanda Reddy Complex. Chuttugunta. Vijayawada.
6. M/s. Balaram, No.23-18-3, Vyakaranam Street, Satyanarayanapuram. Vijayawada.

**.... Petitioners**

**AND**

1. State of A. P., through its Prl., Secretary, MA and UD Department, Velagapudi, Guntur Dt.
2. Vijayawada Municipal Corporation, Through its Commissioner, Vijayawada.

**.... Respondents**

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue writ, order, direction particularly in the nature writ of mandamus declaring the (6) demand notices vide Rc.No.163030/2010/G1 Dt: 08.10.2021 and the consequential notices Dt:27.10.2021 issued by the respondent No.2 demanding the petitioners to pay the display device fees without any authority, as illegal, violative of Articles 14 and 19(1)(a) of the Constitution of India and consequentially set aside the same and direct the respondent No.2 not to remove the erected Boards/Hoardings.

**IA NO: 1 OF 2021**

Petition under Section 151 CPC is filed 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 vide (6) demand notices Rc.No.163030/2010/G1 Dt:08.10.2021 and consequential notices Dt:27.10.2021 (6 nos.) issued by the respondent No.2 directing not to take any coercive steps against the petitioners for removal of existing Boards/Hoardings and allow to continue the same within the Vijayawada Municipal Corporation limits., Pending disposal of WP 25469 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 02.11.2021, 15.03.2022 & 06.04.2022 made herein and upon hearing the arguments of Sri Vajjhala Satyanarayana Prasad Advocate for the Petitioners and of GP for Municipal Administration Urban Development for the Respondent No.1 and of Sri M.Manohar Reddy Standing Counsel for Respondent No.2.

**W.P.No.26506 of 2021**

**Between:**

1. M/s. Sunita Arts, Prop. Srungarapati Nireekshana Raju, No. 32-11-30/a, CSI Church Street, Moghalrajapuram, Vijayawada 520 010.
2. M/s.Karuna Advertisers, Prop. E.V.Charless, Khadar Street, C.K.Reddy Road, Pejjonipet, Baptist Palem, Vijayawada 520 003.

**.... Petitioners**

**AND**



1. The State of Andhra Pradesh, through its Prl. Secretary, MA and UD Department, Velagapudi, Guntur Dt.
2. Vijayawada Municipal Corporation, through its Commissioner, Vijayawada.

... Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue writ, order, direction particularly in the nature writ of Mandamus declaring the (2) demand notices vide Rc.No.163030/2010/G1Dt.08.10.2021 and the consequential notices Dt.27.10.2021 issued by the respondent No.2 demanding the petitioners to pay the Display Device Fees as illegal, violative of Articles 14 and 19(1)(g) of the Constitution of India and consequentially set aside the same, directing the respondent No.2 not to remove the erected Boards/ Hoardings.

**IA NO: 1 OF 2021**

Petition under Section 151 CPC is filed 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 vide (2) demand notices Rc.No.163030/2010/G1 Dt.08.10.2021 and consequential notice Dt.27.10.2021 issued by the respondent No.2 directing not to take any coercive steps against the petitioners for removal of existing Boards/Hoardings and allow to continue the same within the Vijayawada Municipal Corporation limits, pending disposal of WP No. 26506 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 15.11.2021, 15.03.2022 & 06.04.2022 made herein and upon hearing the arguments of Sri SAI RAMA SHARMA V Advocate for the Petitioner and GP for MA & UD for Respondent No.1, and Sri M.Manohar Reddy, Standing Counsel for Respondent No.2.

**WRIT PETITION NO: 3131 OF 2022**

**Between:**

M/s Theems Advertisements, office at 74-9-1, Flat No.54, Narayana Bhavan, Patamata, Vijayawada, Krishna District, rep. by it's partner K Karunakar Reddy S/o Narsi Reddy, aged about 35 years, R/o Patamata, Vijayawada.

...Petitioner

AND

1. The State of Andhra Pradesh, Municipal Administration and Urban Development Department, rep. by it's Principal Secretary, Secretariat, Velagapudi Village, Amaravati.
2. The Vijayawada Municipal Corporation, Vijayawada, rep. by it's Commissioner.
3. The Andhra Pradesh Central Power Distribution Corporation Limited ( earlier Southern Power Distribution Company of A.P. Limited, rep. by it's Chairman and Managing Director, Corporate Office, Beside Government Polytechnic College, ITI Road, Vijayawada, Krishna District.

...Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ more particularly one in the nature of Writ of Mandamus, declaring the demand notice issued by the 2<sup>nd</sup> respondent in RC.No.163030/2010/G1, dated 08-10-2021 and the consequential reminder notice in RC No.163030/2010/G1, dated 29-10-2021 issued by the 2<sup>nd</sup> respondent 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 direct the 2<sup>nd</sup> respondent not demand and collect advertisement tax from the petitioner and not to remove the existing display devices of the petitioner displayed thereon.



**IA.No.1 of 2022:**

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay of all further proceedings in pursuance of the demand notice in RC.No.163030/2010/G1, dated 08-10-2021 and the reminder notice in RC No.163030/2010/G1, dated 29.10.2021 issued by the 2<sup>nd</sup> respondent by directing the 2<sup>nd</sup> respondent not to take any coercive steps against the petitioner for removal of existing display devises and allow to continue display of advertisements, pending disposal of WP.No.3131 of 2022, 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<sup>g</sup> dated 8.02.2022, 15.03.2022 & 06.04.2022 made herein and upon hearing the arguments of Sri Sreenivasa Rao Velivela, Advocate for the Petitioner and GP for Municipal Administration & Urban Development for the Respondent No.1 and Sri M.Manohar Reddy, Standing Counsel for the Respondent No.2 and Sri Y.Nagi Reddy, Standing Counsel for the Respondent No.3, the Court made the following

**COMMON ORDER:**

**(Through physical mode)**

**“On the request made by Mr.P.V.N.Kiran Kumar, learned counsel for the petitioners in W.P.Nos.12789, 12827 and 14624 of 2021, post these cases after four weeks.**

**Interim orders passed earlier shall continue.”**

**Sd/- M.RAMESH BABU  
DEPUTY REGISTRAR**

**//TRUE COPY//**

**Fo**

**SECTION OFFICER**

**To**

1. One CC to SRI. P. V N Kiran Kumar Advocate [Opuc]
2. One CC to Sri.Kalava Suresh Kumar Reddy, Standing Counsel (OPUC)
3. Two CCs to GP for Municipal Administration and Urban Development High Court Of Andhra Pradesh. [OUT]
4. One CC to Sri Vajjhale Satyanarayana Prasad, Advocate [OPUC]
5. One CC to Sri M.Manohar Reddy, Standing Counsel [OPUC]
6. One CC to Sri Sai Rama Sharma.V, Advocate [OPUC]
7. One CC to Sri Sreenovas Rao Velivela, Advocate [OPUC]
8. One CC to Sri Y.Nagi Reddy, Standing Counsel for APCPDCL [OPUC]
5. Two spare copies

**SRL**



HIGH COURT

HCJ & DVSSJ

DATED:29/06/2022

NOTE: POST THESE CASES AFTER FOUR WEEKS

COMMON ORDER

WP.Nos.12789, 12827, 15624, 25469, 26506 of 2021 & W.P.No.3131 OF 2022

EXTENSION OF EARLIER INTERIM ORDER

