(SHOW CAUSE NOTICE BEFORE ADMISSION)
HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

FRIDAY, THE FIRST DAY OF MAY
TWO THOUSAND AND TWENTY SIX

: PRESENT:
THE HON'BLE SRI JUSTICE N.V.SHRAVAN KUMAR

WP NO: 14777 OF 2026

Between

M.Nagabhushanam Gupta, S/o. Rajesham Gupta

Petitioner

AND

1. The State of Telangana, Rep. by its Principal Secretary to Government, Municipal Administration Department, Secretariat, Hyderabad.
2. The Nizamabad Municipal Corporation, Nizamabad, rep. by its Commissioner At Nizamabad.

Respondents

WHEREAS the Petitioner above named through his Advocate Sri Srinivas Velagapudi presented this 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 to declare the impugned notices dated 31-03-2026 vide No.5212/2026/Rev/RI-II and 16.04.2026 vide No.NMC/REV/RI-II/5212/2026 with regard to reassessment of the property tax at Rs.16,18,000 (Rupees Sixteen lakh eighteen thousand only) without notice and for a period beyond 5½ years contrary to Section 103 of the Telangana Municipalities Act, 2019 and against the principles of natural justice as illegal and arbitrary and consequently to set aside the same;

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri. Srinivas Velagapudi Advocate for the Petitioner, directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Principal Secretary to Government, Municipal Administration Department, State of Telangana, Secretariat, Hyderabad.
2. The Commissioner, Nizamabad Municipal Corporation, Nizamabad, At Nizamabad.

are directed to show cause on or before 15.07.2026 to which date the case stands posted as to why in the circumstances set out in the petition and the affidavit filed therewith (copy enclosed) this WRIT PETITION should not be admitted.

I.A. NO: 1 OF 2026

Petition under Section 151 of C.P.C praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the operation of impugned notices dated 31-03-2026 vide No.5212/2026/Rev/RI-II and 16.04.2026 vide No.NMC/REV/RI-II/5212/2026, pending disposal of WP No 14777 of 2026, on the file of the High Court.

The Court made the following:

ORDER:

Notice before admission.

Learned Government Pleader for MA&UD takes notice on respondent No.1.

Sri.V.Satyam Reddy, learned standing counsel for Municipality takes notice on respondent No.2.

This writ petition is filed seeking the following prayer:-

"to declare the impugned notices dated 31.03.2026 vide No.5212/2026/Rev/RI-II and 16.04.2026 vide No.NMC/REV/RI-II/5212/2026 with regard to reassessment of the property tax at Rs.16,18,000/- (Rupees Sixteen lakh eighteen thousand only) without notice and for a period beyond 5 ½ years contrary to Section 103 of the Telangana Municipalities Act, 2019 and against the principles of natural justice as illegal and arbitrary and consequently to set aside the same."

The case of the petitioner is that earlier the respondent No.2 *vide* impugned Notice bearing No.5212/2026/Rev/RI-II dated 31.03.2026, revised the property tax by inspecting the subject property in the presence of the petitioner and now the respondent No.2 by referring to the notice dated 31.03.2026, issued impugned Notice bearing No.NMC/REV/RI-II/5212/2026 dated 16.04.2026, stating that as per the records available and based on the measurement taken during the field inspection, the revised property tax for period from October 2009 to March 2027 is determined as Rs.8,17,09,448/- and since the petitioner had paid a part amount of Rs.92,18,739/-, the petitioner was directed to pay balance amount within (02) weeks from the date of receipt of the notice, failing which necessary action will be initiated against the petitioner as per the provision of the Telangana Municipalities Act, 2019. Aggrieved by the impugned notices dated 31.03.2026 and 16.04.2026, the present writ petition is filed.

Learned counsel for the petitioner by referring to Section 103 of the Telangana Municipality Act, 2019 would submit that assessment or reassessment or correction of records shall not relate to a period earlier than 5 ½ years immediately preceding the current half-year.

Learned counsel for the petitioner would further submit that the respondent No.2 have reassessed the property tax beyond 5 ½ years and by referring to the same passed impugned notice dated 16.04.2026 and the same is *Ex facie* illegal and would pray this Court to set aside the same.

Learned standing counsel for Municipality appearing for respondent No.2 submits that the petitioner has to pay huge pending tax arrears and sought time to file detailed counter.

At this stage, learned counsel for the petitioner on instructions would submit that the petitioner is ready to pay 50% of the balance amount as stated in the impugned notice dated 16.04.2026 and pray this Court to direct the respondent authorities not to take coercive steps with respect to impugned notice dated 16.04.2026.

Heard.

It is pertinent to note that as per Section 103 of the Telangana Municipality Act, 2019 the petitioner had opportunity of filing reply to the impugned notices dated 31.03.2026 and 16.04.2026, however, the petitioner had not availed such remedy and had filed the present writ petition.

On perusal of the impugned notice dated 16.04.2026, it is noticed that the revised property tax for a period from October 2009 to March 2027 was determined to an amount of Rs.8,17,09,448/- and in the said notice it was observed that the petitioner has paid a part amount of Rs.92,18,739/- and that the balance amount is still due to the corporation. However, without specifying the exact figure of balance amount to be paid by the petitioner, the respondent No.2 issued impugned notice dated 16.04.2026 and directed the petitioner to pay the balance amount within (2) weeks.

Matter requires examination.

Recording the submission made by the learned counsel for the petitioner that the petitioner is ready to pay 50% of the balance amount and since the exact balance amount is not mentioned in the impugned notice dated 16.04.2026, the respondent authorities shall ascertain/calculate the balance 50% and notify the same to the petitioner. Thereafter, the petitioner shall pay 50% of the balance amount as notified by the respondent authorities, within a period of six (06) weeks from the date of receipt of copy of this order. It is made clear that till such time, the respondent authorities shall not take any coercive steps, in terms of the notice dated 16.04.2026. It is also made clear that if the petitioner fails to pay the same within the stipulated time, this order would not preclude the respondent authorities to take appropriate action in accordance with law.

List on 15.07.2026.

Sd/- A.SREENIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary to Government, Municipal Administration Department, State of Telangana, Secretariat, Hyderabad.
2. The Commissioner, Nizamabad Municipal Corporation, Nizamabad, At Nizamabad. (Addressees 1 & 2 by SPAD along with a copy of petition and affidavit)
3. One CC to Sri. Srinivas Velagapudi Advocate [OPUC]
4. Two CC to GP for Municipal Administration, High Court for the State of Telangana, at Hyderabad [OUT]
5. One spare copy

HIGH COURT

NVSK, J

DATED: 01-05-2026

NOTE: LIST ON 15.07.2026

NOTICE BEFORE ADMISSION

HIGH COURT FOR THE STATE OF TELANGANA
SPECIAL CELL
04 MAY 2026
DESPATCHED

WP.No.14777 of 2026

DIRECTION