

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

WEDNESDAY, THE TWENTIETH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE B.VIJAYSEN REDDY

WRIT PETITION NO: 24645 OF 2025

Between:

Sachin Upadhyay, S/o. Sri. Late Murali Manohar Upadhyay, aged about 34 years R/o. H.No.8-3-231/F/33, Kamalapuri Colony, Shri Krishna nagar Hyderabad., T.S.

...PETITIONER

AND

1. The State of Telangana, Rep. by its Principal Secretary, Municipal Administration and Urban Development, Secretariat, Hyderabad, T.S.
2. The Commissioner, Greater Hyderabad Municipal Corporation, Tankbund, Hyderabad.
3. Deputy Commissioner, Khairatabad, Circle-17, Greater Hyderabad Municipal Corporation, Hyderabad.

...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 any writ order or direction more in the nature of writ of Mandamus declaring the online demand notice dt.29.03.2025 demanding petitioner to pay Rs. 3,08,596/- for the current demand, Rs.8,96,834/- in arrears, and Rs. 5,16,310/- in interest, totaling Rs. 17,21,740/- for premises bearing House No.8-3-980/B (PTIN.No.1100831544), situated at Srinagar Colony, Hyderabad, T.S as illegal, arbitrary, unconstitutional and contrary to G.H.M.O Act,1955 and consequently set-aside the same and direct the respondent no.3 and his subordinates not to seize the Petitioner's property bearing House No. 8-3-980/B (PTIN.No.1100831544), situated at Srinagar Colony, Hyderabad, T.S, pursuant to the impugned online demand notice dt.29.03.2025.

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 the respondent no.3 and his subordinates not to seize petitioner's property bearing House No. 8-3-980/B (PTIN.No.1100831544), situated at Srinagar Colony, Hyderabad. T.S, pursuant to the impugned online demand notice dt.29.03.2025, pending disposal of the above writ petition.

Counsel for the Petitioner: SRI PRAMOD SINGH

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

**Counsel for the Respondent Nos.2 & 3: SRI MIDDE ARUN KUMAR, SC FOR
GHMC**

The Court made the following: ORDER

HONOURABLE SRI JUSTICE B. VIJAYSEN REDDY

WRIT PETITION No.24645 OF 2025

ORDER : (ORAL)

This writ petition is filed by the petitioner seeking the following relief:

‘...to issue any writ order or direction more in the nature of writ of Mandamus declaring the online demand notice dt.29.03.2025 demanding petitioner to pay Rs. 3,08,596/- for the current demand, Rs. 8,96,834/- in arrears, and Rs. 5,16,310/- in interest, totaling Rs. 17,21,740/- for premises bearing House No.8-3-980/B (PTIN.No.1100831544), situated at Srinagar Colony, Hyderabad, T.S as illegal, arbitrary, unconstitutional and contrary to G.H.M.C Act, 1955 and consequently set-aside the same and direct the respondent no.3 and his subordinates not to seize the Petitioner’s property bearing House No. 8-3-980/B (PTIN No.1100831544), situated at Srinagar Colony, Hyderabad, T.S, pursuant to the impugned online demand notice dt.29.03.2025,...’

2. Heard Mr. Pramod Singh, learned counsel for the petitioner; Mr. Midde Arun Kumar, learned Standing Counsel for GHMC, appearing for respondents No.2 and 3; and perused the material on record o.
3. The petitioner claims to be the owner of the premises bearing H.No.8-3-980/B which consists of ground + 2 upper floors as well as pent house. The subject property has the built up area of approximately 2000 square feet admeasuring 82 square yards, located at Srinagar Colony, Hyderabad. It is stated that the petitioner acquired the subject property under a registered partition deed bearing document No.4500 of

2022 dated 21.11.2022 and the same was assessed by the respondent authorities with H.No.8-3-980/B. The petitioner had been paying the property tax regularly. It is stated that initially the property tax was assessed at Rs.28,386/- (Rupees twenty eight thousand three hundred and eighty six only) for 2015-16 and the petitioner paid the property tax at the same rate until 2022. The officers of the GHMC never visited the subject property nor inspected the site. That in the month of March 2025, the subordinates of respondent No.2 issued demand notice dated 29.03.2025 directing the petitioner to pay property tax at Rs.8,96,834/- towards arrears, Rs.5,16,310/- towards interest, Rs.3,08,596/- towards current due, in total Rs.12,94,093/- (Rupees twelve lakhs ninety four thousand and ninety three only). Learned counsel further submitted that the plinth area of the subject property was incorrectly shown as 3675 square feet in the impugned demand notice instead of 2000 square feet. There is violation of procedure under Sections 220 to 223 of the Greater Hyderabad Municipal Corporation Act, 1955 (for short 'Act'). Section 220 of the Act mandates the GHMC authorities to issue prior notice to the property owner for assessing/revising the annual property tax. Thus, the demand notice dated 29.03.2025 is issued in violation of principles of natural justice and in violation of Section 220 of the Act.

4. Learned Standing Counsel for GHMC submitted that the petitioner has alternative remedy under Section 282 of the Act by way of appeal before the Chief Judge, Small Causes Court, Hyderabad. The petitioner has not paid the property tax for several years, as such, the demand notice dated 29.03.2025 has been issued directing him to pay the arrears of the property tax and interest on such arrears.
5. In the light of the above submissions of the learned counsel for the petitioner that the property tax was initially assessed at Rs.28,386/- and the same has been enhanced arbitrarily without any notice to the petitioner allegedly in violation of Section 220 of the Act and that the plinth area of the subject property was wrongly shown as 3675 square feet instead of 2000 square feet, this writ petition is disposed of directing the petitioner to submit a representation to respondent No.3 for assessment/ revision of the property tax in respect of the subject property within a period of one (1) week from today by depositing an amount of Rs.2,00,000/- (Rupees two lakhs only). The representation, so filed by the petitioner, shall be disposed of respondent No.3 by giving opportunity of hearing to the petitioner in accordance with law. The amount of Rs.2,00,000/- deposited by the petitioner shall be adjusted to the property

tax that is assessed or revised by respondent No.3 pursuant to the representation. Until then, *status quo*, obtaining as on today shall be maintained in respect of the subject property. There shall be no order as to costs.

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

//TRUE COPY//

SD/- A.PRATHIMA
DEPUTY REGISTRAR

SECTION OFFICER

To

1. The Principal Secretary, Municipal Administration and Urban Development, Secretariat, Hyderabad, T.S, State of Telangana.
2. The Commissioner, Greater Hyderabad Municipal Corporation, Tankbund, Hyderabad.
3. Deputy Commissioner, Khairatabad, Circle-17, Greater Hyderabad Municipal Corporation, Hyderabad.
4. One CC to SRI PRAMOD SINGH, Advocate [OPUC]
5. Two CCs to GP FOR MCPL ADMN & URBAN DEV, High Court for the State of Telangana, at Hyderabad. [OUT]
6. One CC to SRI MIDDE ARUN KUMAR, SC FOR GHMC [OPUC]
7. Two CD Copies

PSK.

PSK.



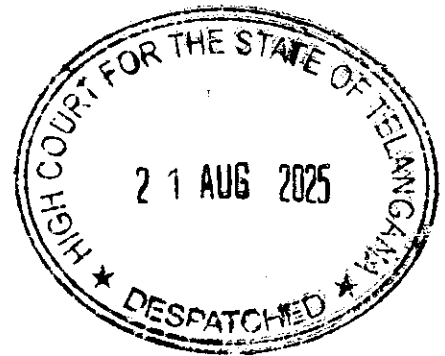
CC TODAY

HIGH COURT

DATED:20/08/2025

ORDER

WP.No.24645 of 2025



DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

CO
RMA
21/8/2025