

[3418]

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

WEDNESDAY, THE TWENTY FIRST DAY OF AUGUST
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE THE CHIEF JUSTICE ALOK ARADHE
AND
THE HONOURABLE SRI JUSTICE J. SREENIVAS RAO

WRIT PETITION NO: 22532 OF 2008

Between:

1. Adivasi Hakkula Parirakshana Samithi, (Tudum Debba) Regn.No.205/06
Head Office Opp. Thasildar Office, Manuguru Mandal, Khammam District.
Rep. by its President Gummadi Pullaiah.
2. Akkireddy Soma Narsiah, S/o. Chandraiah, Aged about 65 years, H.No.8-1-
75/3, Sundaraiah Nagar, Manuguru Municipality, Khammam District.
3. Datla Laxmi Narayana Raju, S/o. Seeta Rama Raju, Aged about 50 years,
R/o. H.No.7-1-321/1, Bandarugudem Area, Manuguru Municipality,
Khammam District.

AND

...PETITIONERS

1. Manuguru Municipality, Manuguru, Khammam District, Rep. by its
Commissioner
2. The Commissioner, Manuguru Municipality, Manuguru, Khammam District.
3. The Special Officer, Manuguru Municipality, Manuguru, Khammam District.
4. Government of Andhra Pradesh, Rep. by its Secretary, Municipal
Administration and Urban Development Department, A.P. Secretariat,
Hyderabad.
5. The Commissioner and Director of Municipal Administration, Government of
Andhra Pradesh, 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 an appropriate writ, order or direction, particularly one in the
nature of mandamus, declaring the levying of property tax for the first time for the

houses in the jurisdiction of Manuguru Municipality, Manuguru, Khammam Dist., 1st respondent herein, as illegal, arbitrary, unreasonable, without jurisdiction, contrary to the provisions of A.P. Municipalities Act and the Rules made thereunder and also contrary to Circular-I in Roc.No.11646/2006-F1.1 dt.12-12-2006 issued by the 5th respondent herein and also violative of Articles 14, 21 and 300-A of the Constitution of India and issue a consequential direction to the respondents herein not to collect property tax from the petitioners and others in Manuguru Municipality, except the property tax which was being collected by the then Gram Panchayat, Manuguru, Khammam Dist.

I.A. NO: 2 OF 2008(WPMP. NO: 29347 OF 2008)

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 respondents herein not to collect any Property Tax from the petitioners herein and others in Manuguru Municipality, Manuguru, Khammam Dist. except the property tax which was being collected from them by the then Gram Panchayat, Manuguru, pending disposal of the above W.P.

I.A. NO: 1 OF 2008(WVMP. NO: 4056 OF 2008)

Between:

1. Manuguru Municipality, Manuguru, Khammam District, Rep. by its Commissioner
2. The Commissioner, Manuguru Municipality, Manuguru, Khammam Dist.
3. The Special Officer, Manuguru Municipality, Manuguru, Khammam Dist.

...PETITIONERS/RESPONDENTS 1 to 3

AND

1. Adivasi Hakkula Parirakshana Samithi, (2 Tudum Debba) Regn.No.205/06 Head Office Opp. Thasildar Office, Manuguru Mandal, Khammam District, Rep. by its President Gummadi Pullaiah
2. Akki Reddy Soma Narsiah, S/o. Chandraiah, aged about: 65 years, R/o. H.No.8-1-75/3, Sundaraiah Nagar, Manuguru Municipality,
3. Datla Laxmi Narayana Raju, S/o. Seeta Rama Raju, Aged about: 50 years, R/o. H.No.7-1-321/1, Bandarugudem Area, Manuguru Municipality,

...RESPONDENTS/PETITIONERS 1 to 3

4. Govt. of A.P., Rep. by its Secretary, Municipal Administration & Urban Development Department, A.P. Secretariat, Hyderabad.
5. The Commissioner & Director of Municipal Administration, Government of Andhra Pradesh, Hyderabad.

...RESPONDENTS/RESPONDENTS 4 & 5

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 vacate the interim order passed in WPMP No. 29347/2008 in WP No. 22532 of 2008, dt. 18.10.2008.

**Counsel for the Petitioner: SRI M. RAJAMALLA REDDY FOR
SRI KOMIREDDY ANIL**

**Counsel for the Respondent No.1 to 3: SRI N. PRAVEEN KUMAR
S.C. FOR TELANGANA MUNICIPALITIES**

**Counsel for the Respondent No.4 & 5:
GP FOR MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT
SRI MOHD. IMRAN KHAN, ADDITIONAL ADVOCATE GENERAL**

The Court made the following: ORDER

**THE HON'BLE THE CHIEF JUSTICE ALOK ARADHE
AND
THE HON'BLE SRI JUSTICE J. SREENIVAS RAO**

WRIT PETITION No.22532 of 2008

ORDER: (per the Hon'ble the Chief Justice Alok Aradhe)

Mr. Komireddy Anil, learned counsel appears for the petitioners.

Mr. Mohd. Imran Khan, learned Additional Advocate General appears for the State.

2. In this Writ Petition, the petitioners *inter alia* have assailed the action of the respondents in levying of property tax for the first time in respect of the houses situate within the jurisdiction of Manuguru Municipality, Manuguru, Khammam District, on the ground that the same is arbitrary, unreasonable and is contrary to the provisions of the Andhra Pradesh Municipalities Act, 1965 and contrary to Circular dated 12.12.2006 issued by the Commissioner and Director of Municipal Administration.

3. Facts giving rise to filing of this Writ Petition briefly stated are that petitioner No.1 is the society which is

constituted for protection of rights of tribals in the erstwhile State of Andhra Pradesh. The Head Office of petitioner No.1 society is in Manuguru Municipality, Khammam District. Petitioners 2 and 3 are the residents of Manuguru Municipality. The erstwhile Government of Andhra Pradesh by a notification dated 31.05.2005 constituted a municipality in the place of existing Gram Panchayat for Manuguru Village under the Andhra Pradesh Municipalities Act, 1965 (hereinafter referred to as 'the 1965 Act').

4. The members of petitioner No.1 society as well as petitioner Nos.2 and 3 were served with demand notice by Manuguru Municipality asking them to pay the property tax. With the aforesaid factual background, the petitioners have filed this Writ Petition.
5. We have heard the learned counsel for the petitioners and the learned Additional Advocate General appearing for the respondents.
6. Manuguru Gram Panchayat was graded as Municipality vide G.O.Ms.No.599, Municipal Administration & Urban

Development (ELE.II) Department, dated 31.05.2005 and since then, it is functioning as a municipality under the 1965 Act. The Municipal Council, Manuguru, passed a resolution bearing No.370 dated 11.02.2008 by which the tax was assessed as per measurements and rates. In pursuance of the aforesaid resolution, demand notices were issued to the owners of the properties whose houses were situated within the limits of Manuguru Municipality.

7. On 18.10.2008, the Division Bench of erstwhile High Court of Andhra Pradesh while entertaining the Writ Petition had passed an interim order subject to the condition of the petitioners paying the admitted tax amount. Admittedly, against the aforesaid order, the petitioners have alternative efficacious remedy of filing of an appeal under Section 345 of the 1965 Act before the Municipal Council. Therefore, in view of availability of alternative efficacious remedy to the petitioners and taking into account the nature of grievance of the petitioners which pertains to non-following of the Government's Circular dated 12.12.2006, we deem it

appropriate to relegate the petitioners to avail of the aforesaid alternative remedy. The petitioners shall be at liberty to file an appeal before the Municipal Council within a period of six (6) weeks from the date of receipt of a copy of this order. The interim order granted by the Division Bench of this Court shall continue till the appeal is decided by the Municipal Council. It is made clear that this Court has not expressed any opinion with regard to the merits of the claim of the parties.

8. Accordingly, the Writ Petition is disposed of.

Miscellaneous applications, if any pending, shall stand closed. There shall be no order as to costs.

Sd/- K. SREE RAMA MURTHY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commissioner Manuguru Municipality, Manuguru, Khammam District.
2. The Commissioner, Manuguru Municipality, Manuguru, Khammam District.
3. The Special Officer, Manuguru Municipality, Manuguru, Khammam District.
4. The Secretary, Municipal Administration and Urban Development Department, State of Telangana, Secretariat, Hyderabad.
5. The Commissioner & Director of Municipal Administration, Government of Andhra Pradesh, Hyderabad.
6. One CC to SRI M. RAJAMALLA REDDY, Advocate [OPUC]
7. One CC to SRI N. PRAVEEN KUMAR, SC for Telangana Municipalities [OPUC]
8. Two CCs to GP for Municipal Administration and Urban Development, High Court for the State of Telangana at Hyderabad [OUT]
9. Two CCs to the Advocate General, High Court for the State of Telangana at Hyderabad [OUT]
10. Two CD Copies

BN
MP

HIGH COURT

DATED:21/08/2024



ORDER

WP.No.22532 of 2008

**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**

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VWJ
26/9/24