THE HON'BLE THE CHIEF JUSTICE SATISH CHANDRA SHARMA

AND

THE HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT APPEAL No.231 OF 2022

JUDGMENT: *(Per the Hon'ble the Chief Justice Satish Chandra Sharma)*

The present writ appeal is arising out of the order dated 07.02.2022 passed by the learned Single Judge in W.P.No.6493 of 2022.

The undisputed facts of the case reveal that that the appellant/writ petitioner has purchased a property through a registered sale deed dated 03.06.2011 and the sale deed is also on record. The schedule appended to the sale deed reflects that the appellant/writ petitioner has purchased property bearing No.13-4-185, admeasuring 46.00 square yards equivalent to 38.46 square meters, situated at Sabzi Mandi, Hyderabad. The appellant/writ petitioner after purchasing the said property did self-assessment and submitted an application for assessment of tax. On 24.08.2020, an assessment order was issued directing payment of tax and tax was also paid. Thereafter, a show cause notice was issued on 24.06.2021, which is also on record, and the same reflects that as per revenue record, the property in respect of which tax was paid was a GVM (Government Vacant Municipal) road. In those circumstances, after hearing the present appellant/writ petitioner, the assessment order has been cancelled on 13.12.2021. The learned Single Judge has dismissed the writ petition on the ground that the appellant/writ petitioner got the assessment done in respect of property bearing No.13-4-185/1, which was a Government Vacant Municipal road, after erecting a tin shed and encroaching the Government land, whereas the property purchased by the appellant/writ petitioner is bearing No.13-4-185.

Section 225 of the Greater Hyderabad Municipal Corporation Act, 1955 reads as under:-

> "**225. Assessment book may be amended by the Commissioner during the financial year**:- (1) Subject to the provisions of sub-section (2) the Commissioner may upon the representation of any person concerned or upon any other information at any time during the financial year to which the assessment book relates amend the same –
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> (a) by inserting therein the name of any person whose name ought to be so inserted or any premises previously omitted;
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> (b) by striking out the name of any person not liable to the property tax;
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> (c) by increasing or reducing the amount of any rateable value and of the assessment based thereupon;
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> (d) by altering the assessment on any land or building which has been erroneously valued or assessed through fraud, accident or mistake;
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> (e) by inserting or altering an entry in respect of any building erected, re-erected, altered, added to or

reconstructed in whole or in part after the preparation of the assessment book;

(f) by making or cancelling any entry exempting with the approval of the Standing Committee any premises from liability to any property tax.

(2) Where any amendment is made under sub-section (1) which has the effect of imposing on any person any liability for the payment of property taxes which would not be incurred but for such amendment or which has the effect of increasing the rateable value of any premises as stated in the assessment book, a special written notice as provided in sub-section (2) of section 220 shall be given by the Commissioner, and as far as may be the procedure laid down in sections 221, 222 and 223 shall be followed.

(3) Every such amendment shall be deemed to have been made, for the purpose of determining the liability or exemption of the person concerned in accordance with the altered entry, from the earliest day in the current financial year when the circumstances justifying the amendment existed.

(4) (i) If at any time it appears to the Commissioner that any person or property has been inadvertently omitted from the assessment records or inadequately or improperly assessed relating to any tax, or a clerical or arithmetical error is committed in the records maintained in relation to such assessment, he may assess or reassess or correct such errors, as the case may be:

Provided that no such action shall be taken where it involves an increase in the assessment, unless the person affected is afforded an opportunity to show cause against the proposed action.

(ii) Such assessment or reassessment or correction of records shall not relate, to a period earlier than the five half years immediately preceding the current half year."

The aforesaid statutory provision of law empowers the Commissioner of the Greater Hyderabad Municipal Corporation to amend/cancel an assessment order, if it is obtained through fraud or accident or mistake. In the present case, the assessment order was certainly in respect of premises bearing No.13-4-185/1, which was certainly not in respect of the property purchased by the appellant/writ petitioner, and therefore, the learned Single Judge was justified in dismissing the writ petition. This Court also does not find any reason to interfere with the order passed by the learned Single Judge as well as the order passed by the Commissioner.

Resultantly, the writ appeal stands dismissed.

Pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

SATISH CHANDRA SHARMA, CJ

ABHINAND KUMAR SHAVILI, J

01.04.2022
JSU