

THE HON'BLE SRI JUSTICE N.R.L.NAGESWARA RAO

C.M.S.A.No. 32 of 2002

JUDGMENT:

The appeal is filed by the appellant questioning the judgment dated 17.07.1998 in M.A.No.260 of 1996 on the file of the Chief Judge, City Small Causes Court at Hyderabad.

Heard the learned Standing Counsel for the appellant.

The respondent herein has challenged the order of the enhancement of the tax by the appellant in the lower Court. The annual rental value was fixed at Rs.58,800/- by the appellant. As the lower Court felt that there is no material to prove the above rental value and taking into consideration the location of the property, the rental value was reduced to Rs.36,000/- per annum i.e. at Rs.3/- per square feet and accordingly directed to collect the tax. It is a question of fact and the lower Court has exercised its discretion in fixing the tax and there is no material filed to support the rental value fixed by the appellant. Therefore, there are no grounds to interfere with the judgment of the lower Court.

Accordingly, the appeal is dismissed. No costs.

N.R.L.NAGESWARA RAO, J

30-08-2011

MR

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