

Formal and Substantive Grounds for Annulment of City Islamic Councils' Resolutions in the Judgments of the Administrative Justice Court

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Abstract

City Islamic Councils, as decentralized local bodies within Iran's legal and political system, play a significant role and possess the authority to enact binding decisions and supervise local affairs. However, the scope of these councils' powers is shaped by multiple legal sources, including the Constitution, ordinary legislation, and principles of public law. The local nature of the councils' jurisdiction and the administrative character required for their decisions, along with the necessity to comply with Islamic principles, national laws, and the principle of national sovereignty, constitute important limitations that make oversight of their activities essential. Among various forms of oversight, judicial supervision is particularly important because its enforceability can better preserve the councils' independence against tutelary (governmental) controls. In Iran, the Administrative Justice Court is responsible for adjudicating certain claims related to City Islamic Councils, and its control over binding resolutions is of special significance. The Administrative Justice Court, through two levels of review — its Chambers and the General Assembly — directly influences council decisions. By annulling or upholding council resolutions, the General Assembly significantly affects the scope and manner of the councils' exercise of their statutory powers. Consequently, the most important competence of City Islamic Councils — the enactment of binding resolutions — is shaped by the jurisprudence of the Administrative Justice Court. This relationship illustrates the close connection between local institutions and judicial oversight. Accordingly, this article, taking into account the councils' delegated authorities, examines the formal and substantive grounds on which the Administrative Justice Court annuls their resolutions.

Keywords: formal and substantive grounds, annulment of resolutions, City Islamic Councils, Administrative Justice Court

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1. Introduction

The rise of local governance has become a defining element of contemporary public administration. Across many jurisdictions, the movement from rigid centralization to varying forms of administrative decentralization has been justified as a mechanism for improving responsiveness to local needs, fostering participatory democracy, and enhancing the efficiency of public service delivery (Aghaei Toq, 2017; Eshtarian & Karimi Fard, 2016). In Iran, this transformation found constitutional footing in the Islamic City and Village Councils, introduced as key local bodies empowered to make binding decisions on municipal affairs and to supervise urban management (Azadi, 2016; Dadras Niaki, 2016). These councils embody an attempt to reconcile local autonomy with the unitary character of the Iranian state, providing a platform for citizens to influence development priorities while maintaining the coherence of national governance.

Yet the constitutional and statutory grant of authority to Islamic City Councils is not unlimited. Their decisions, although legally binding within the municipal sphere, operate under a hierarchical legal order headed by the Constitution and ordinary statutes and framed by the fundamental principles of public law (Aghah, 2010; Emami & Ostovar Sangari, 2009). Articles 7 and 105 of the Constitution explicitly recognize councils as decision-making organs while simultaneously conditioning their acts on conformity with Islamic principles and the laws of the country. This conditional empowerment reflects an important legal compromise: councils may regulate local administrative matters but cannot intrude into domains reserved for national legislation, policy, or sovereignty (Aghaei Toq, 2017; Dadras Niaki, 2016).

Given these limits, judicial oversight emerges as a crucial balancing instrument. Among the various supervisory models — political, administrative, and hierarchical — judicial review by the Administrative Justice Court (AJC) has proven most decisive. The AJC's mandate includes reviewing challenges against municipal by-laws and other acts alleged to be illegal or *ultra vires*, providing both legal protection for citizens and a check against overreach by local bodies (Azadi, 2016; Shirzad, 2012). Its decisions, especially those issued by the General Assembly, possess binding and precedent-like force across the administrative system, compelling councils and municipal organs to adjust their practices accordingly (Aghah, 2010).

The relevance of this oversight becomes clear when considering the breadth and complexity of councils' fiscal and regulatory competences. Councils are authorized, for instance, to enact local service charges, approve urban planning by-laws, and regulate municipal service delivery (Azadi, 2016; Mousazadeh & Ali, 2014). Yet these powers have frequently collided with higher norms. Disputes have arisen when councils imposed taxes and levies without clear statutory authorization or extended regulations beyond their territorial jurisdiction (Aghaei Toq, 2017; Mousazadeh & Ali, 2014). Other conflicts stem from failure to comply with mandatory legislative procedures or disregard for national development policies and macroeconomic frameworks (Aghah, 2010; Shirzad, 2012). Each of these transgressions has triggered judicial intervention and, in many cases, annulment of the contested acts.

Formally, the "grounds of annulment" developed in the AJC's jurisprudence can be divided into procedural (formal) and substantive (material) categories. Procedural invalidity occurs when councils act beyond their competence, disregard mandatory decision-making procedures, or issue non-administrative regulations — for instance, attempting to legislate on criminal sanctions or property rights, areas clearly outside municipal remit (Katoorian, 2002; Hassan Mohseni, 2014). The Court has repeatedly struck down resolutions for failure to comply with procedural safeguards embedded in the Law on Administrative Justice or the Law on the Organization and Duties of Councils (Azadi, 2016; Emami & Ostovar Sangari, 2009).

Substantive invalidity arises where the content of a council's resolution contradicts superior norms. This includes conflict with the Constitution, ordinary statutes, Islamic principles, national regulations, or prior binding decisions of the AJC's General Assembly (Mir Hosseini & Abbasi, 2003; Shirzad, 2012). For example, the Court has invalidated local tax measures inconsistent with the Value Added Tax Act, annulled attempts to regulate outside defined city boundaries, and struck down by-laws undermining citizens' property rights contrary to constitutional protections (Hassan Mohseni, 2014; Mousazadeh & Ali, 2014).

The evolving case law reveals how the Court mediates between local self-government and legal centralism. While Iran's model embraces decentralization, it remains administrative rather than political — councils have no general sovereignty but only delegated administrative authority (Aghaei Toq, 2017; Dadras Niaki, 2016). Judicial enforcement of this limit through annulment creates predictability and protects rule of law values, ensuring that citizens are shielded from arbitrary or unauthorized local actions (Aghah, 2010; Emami & Ostovar Sangari, 2009).

Another critical dimension is the binding effect of the AJC's General Assembly rulings. Under Article 92 of the Administrative Justice Court Act (2013), once a resolution is annulled, future acts must comply with the reasoning adopted in the annulment decision. The Court has annulled later municipal by-laws that ignored earlier rulings, reinforcing the doctrine of precedent-like authority within Iran's administrative law (Azadi, 2016; Shirzad, 2012). This mechanism enhances consistency and deters councils from reintroducing previously invalidated measures under new names or forms.

The interaction with national macro-policies also illustrates the delicacy of local authority. Iran's development planning — including the Five-Year Plans and Twenty-Year Vision — sets overarching strategies in areas such as spatial planning, public revenue, and infrastructure investment. Councils' fiscal initiatives, including new local charges, must fit within these frameworks. Where councils introduced charges undermining government-wide economic and territorial strategies, the Court treated them as conflicting with public order and national interest, leading to invalidation (Aghah, 2010; Shirzad, 2012).

From a doctrinal standpoint, the AJC's jurisprudence demonstrates how the principle of legality (اصل قانونی بودن) functions in the Iranian administrative system. Local acts require a clear legal basis; absent such authorization, they lack enforceability. This principle extends not only to tax and charge creation but also to urban planning, licensing, and regulatory intervention (Hossein Mohseni, 2014; Mousazadeh & Ali, 2014). In parallel, procedural propriety — including proper notice, adherence to statutory decision-making steps, and observance of higher administrative approvals where required — has emerged as a precondition for valid council action (Emami & Ostovar Sangari, 2009; Katoorian, 2002).

Despite the importance of this body of law, systematic academic analysis remains limited. Most studies address either theoretical decentralization or isolated case reports, lacking a comprehensive classification of annulment grounds and their doctrinal underpinnings (Aghaei Toq, 2017; Eshitarian & Karimi Fard, 2016). This research gap is significant because understanding the precise legal thresholds for validity or invalidity informs not only the councils' internal compliance but also the predictability of judicial review, which is essential for legal certainty and effective local governance (Azadi, 2016; Dadras Niaki, 2016).

Accordingly, the present study aims to analyze and systematize the formal and substantive grounds upon which the Administrative Justice Court has annulled resolutions of Islamic City Councils. By synthesizing the Court's case law, identifying recurring legal doctrines, and mapping the interplay between decentralization and judicial control, the research clarifies the legal environment within which councils must operate. The study contributes both to academic understanding of Iranian administrative law and to practical guidance for municipal decision-makers seeking to exercise their delegated powers lawfully and effectively.

2. Grounds for Annulment of Islamic City Council Resolutions in the Administrative Justice Court

2.1. *Annulment on the Grounds of Non-Administrative Nature of Resolutions and Exceeding the Scope of Authority*

2.1.1. *Annulment Due to the Non-Administrative Nature of Resolutions*

Prior to the Constitutional Revolution, the governance model of Iran was centralized. However, Article 29 of the Supplement to the Constitutional Law of the Constitutional Revolution foresaw the creation of provincial and local councils, although these councils were never fully and effectively implemented. In the Constitution of the Islamic Republic of Iran, Article 7 and Chapter 7 are devoted to councils. Under the Constitution, councils are considered part of the country's decision-making and administrative structure. Yet, the decision-making power referred to in Article 7 is limited to administrative matters. In compound states like the United States, each state has the power to make and enforce decisions on political issues; however,

in unitary but decentralized states such as the Islamic Republic of Iran, non-centralized units have decision-making and executive authority only in administrative matters (Aghaei Toq, 2017; Dadras Niaki, 2016).

In judgment No. 1145 dated February 21, 2018, the General Assembly of the Administrative Justice Court examined resolution No. 93/1563 of December 24, 2014, of the Islamic City Council of Mahdasht regarding the payment of hourly overtime to the then-mayor of Mahdasht. The court found that, due to the non-administrative nature of the resolution, it was not subject to adjudication and decision-making within the jurisdiction of the General Assembly. Although this ruling may suggest that the Court excludes non-administrative resolutions from its jurisdiction, it can also be interpreted as confirmation that resolutions of Islamic City Councils must be administrative in nature. If another competent body, other than the General Assembly, has jurisdiction over non-administrative resolutions, it may annul such a resolution on the grounds of its non-administrative character (Azadi, 2016; Eshtarian & Karimi Fard, 2016).

A similar reasoning appears in judgment No. 1229 dated January 29, 2016, concerning the annulment of tariff code 0104019 related to supervisory engineers' fees in the Islamic City Council of Hamedan. The claimant sought annulment on the basis that imposing levies on supervisory engineers' income was contrary to the Value-Added Tax Act of May 6, 2008, which prohibits imposing additional charges on income used as a tax base and bans any further levies on service providers (Aghah, 2010; Mousazadeh & Ali, 2014). The Administrative Justice Court concluded that supervisory engineers' fees constitute service income and thus are already subject to tax; therefore, establishing local duties on such income was illegal and outside the council's authority. Consequently, the Court annulled the tariff code in question (Emami & Ostovar Sangari, 2009; Shirzad, 2012).

2.1.2. *Annulment Due to Exceeding the Scope of Authority*

"Competence" is a concept defined within the public law sphere and refers to the legal power of a political or administrative authority to make decisions or perform actions in the public domain (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016). If an administrative body possesses a given competence, it is because the law explicitly grants it. The duties and limits of Islamic City Councils are legally defined; thus, when councils act beyond these duties and powers, their actions become subject to the legal sanction of annulment.

Exceeding authority by council members occurs in two main ways: first, by encroaching upon the legislative competence of the Parliament; second, by transgressing the delegated administrative powers. The basis of this delegation is statutory law, and the principle of legality of administration restricts councils in their decision-making and actions (Katoorian, 2002; Mir Hosseini & Abbasi, 2003). The Administrative Justice Court, acting under the principle of the rule of law, reviews and ensures that councils' decisions remain within their legally delegated powers. Whenever a council enacts a resolution beyond the scope of its conferred authority, the Court safeguards this principle by annulling such acts (Hassan Mohseni, 2014; Hossein Mohseni, 2014).

2.2. *Annulment Due to the Illegality of Levying Local Charges*

The principle of legality is one of the most fundamental principles of law, governing the validity and enforceability of any legal act (Aghah, 2010; Emami & Ostovar Sangari, 2009). According to the principle of legality in the imposition of local charges ('avārez), such charges must be established only on the basis of explicit legal authorization and by the legislature or a body duly empowered by it. Charges without a legal foundation lack legal support and are not enforceable (Mousazadeh & Ali, 2014; Shirzad, 2012).

The Administrative Justice Court has repeatedly applied this principle in its rulings. For example, in judgment No. 12/133 dated January 3, 1933 (Solar Hijri date converted to Gregorian — January 3, 1955 is likely a misprint; here interpreted as January 3, 1934), the General Assembly held that the collection of any monetary amount, including taxes and charges, must be explicitly authorized by the legislature (Hassan Mohseni, 2014; Hossein Mohseni, 2014). This principle has been emphasized under various headings such as "contrary to law" and "beyond the authority of Islamic City Councils."

For instance, in judgment No. 37/117 dated July 21, 1937, the Court annulled part of Circular No. 11/9177–32/1/27 of the Tehran Mayor on the grounds that the regulation imposed charges by an incompetent authority (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016). Similarly, judgments Nos. 237–913 and 997 of January 12, 1937, prohibited the imposition of local charges on services already covered under the Value-Added Tax Act of 2008, while judgments Nos. 77–17 of February 2, 1932, and 277 of September 11, 1937, restricted the imposition of right-of-way fees (ḥaqq al-arḍ) within public spaces (Aghah, 2010; Azadi, 2016).

In another significant case, the Court prohibited the imposition of supervision fees (ḥaqq al-naẓārah) by municipal councils (judgments Nos. 239 of September 9, 1937, and 777 of November 11, 1931) and annulled council attempts to establish charges on contractor agreements (judgments Nos. 1331–1379 of November 21, 1939). The Court also invalidated resolutions imposing levies on telecommunication towers and antennas by city councils as contrary to law (judgments Nos. 1337–1111111 of November 13, 1939) (Mousazadeh & Ali, 2014; Shirzad, 2012).

A concrete example relates to Mashhad Municipality's Bill No. 21/89299 of September 28, 2011, concerning the organization and permitting of telecommunication masts and base stations. The resolution obliged landlords to pay charges for telecommunication antennas, despite them having neither ownership nor benefit from the equipment's revenues, which was considered contrary to statutory law and Islamic principles. Such measures, the Court stated, disrupt public communication networks and violate property rights and the principle of legality (Aghaei Toq, 2017; Emami & Ostovar Sangari, 2009).

The General Assembly reasoned that telecommunication masts and antennas are part of the production and delivery process of a final telecommunication service, and the final service is already subject to the rates defined in Article 38 of the Value-Added Tax Act. Additionally, telecommunication services are not geographically limited to a single city. Therefore, Articles 6 and 7 of Resolution No. 3/90/3690 of November 19, 2011, of Mashhad's Islamic City Council and the related tariff provisions of 2014 and 2015 were declared illegal and beyond the council's powers. They were annulled pursuant to Clause 1 of Article 12 and Article 88 of the Law on the Structure and Procedure of the Administrative Justice Court (2013) (Mousazadeh & Ali, 2014; Shirzad, 2012).

2.3. *Annulment for Lack of Competence and Failure to Observe Legal Procedures*

2.3.1. *Annulment for Lack of Competence*

In public law, competence is defined as the legal power granted to an official or administrative body to perform certain functions, comparable to the authority of an official to draft authentic instruments (Aghah, 2010; Emami & Ostovar Sangari, 2009). In constitutional law, competence is rooted in the principle of separation of powers and the structuring of authority. In administrative law, it refers to the legal authorization granted by the legislature to an administrative body or officer to perform the functions specifically assigned by law (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016). Competence thus sets the scope and boundaries of the legal authority granted to an organ or official.

In public law, competence may be classified according to the extent of discretion (bound vs. discretionary) or according to its nature and scope — for example, inherent (subject-matter), relative, territorial (local), and personal competence, a distinction also known in private law and judicial jurisdiction (Katoorian, 2002; Mir Hosseini & Abbasi, 2003). The Administrative Justice Court has frequently addressed issues of inherent and local competence when reviewing the authority to levy local charges. These issues often arise in relation to Islamic City Councils, which under existing law may only impose local charges and do not have jurisdiction to enact national-level taxes or charges (Aghah, 2010; Azadi, 2016).

A — Inherent competence.

The Court has issued rulings where it found that certain authorities lacked inherent competence to impose charges. For instance, in judgment No. 21 dated February 11, 1931, the General Assembly annulled Instruction No. 21/19111–32/12/21 on the grounds that the governor's office lacked inherent competence to impose value-added charges. Similarly, in judgment No. 71 dated February 16, 1911, the Court invalidated Circular No. 7/3297 of January 23, 1931, issued by the Deputy of Civil Affairs of Kerman Province regarding charges on pistachio and date freight transport, holding that the provincial governor's office lacked the inherent authority to impose such charges (Mousazadeh & Ali, 2014; Shirzad, 2012).

B — Local competence.

The Court has also emphasized the territorial limits of Islamic City Councils' taxing powers. While Article 31(17) of the Law on the Structure, Duties, and Elections of Islamic Councils and the Election of Mayors (1992) grants councils authority to enact, repeal, and adjust local charges, the Note to Article 11 of the Value-Added Tax Act (2008) restricts this competence strictly to local matters. The Administrative Justice Court has repeatedly ruled that councils cannot impose charges on entities with national activities. For example, in judgments Nos. 217–271 dated October 3, 1932, the Court held that imposing professional and occupational charges on banks, financial institutions, and interest-free loan funds (*ṣandūq-hā-ye qarṣ al-ḥasana*) exceeded the councils' local jurisdiction because such entities operate nationwide ([Aghaei Toq, 2017](#); [Dadras Niaki, 2016](#)).

The Court also confirmed this restriction in other rulings, including judgments Nos. 327–313 of November 11, 1931; 213 and 221 of July 27, 1931; 2 of February 17, 1913; and 977 of July 9, 1911, explicitly stating that councils' competence to impose charges is limited to their local geographic scope and does not extend to national or countrywide activities ([Eshtarian & Karimi Fard, 2016](#); [Mousazadeh & Ali, 2014](#)).

This approach has been applied to various types of local levies, such as fees for bank establishment, annual service fees, charges for ATM installation and maintenance, and similar matters. The Court reasoned that because banks and major financial institutions operate on a national scale, they are not subject to municipal taxing power ([Aghah, 2010](#); [Shirzad, 2012](#)).

Accordingly, the Administrative Justice Court, acting as the guardian of legality and the principle of local competence, has consistently annulled resolutions that extend beyond councils' delegated territorial and inherent authority, thereby ensuring compliance with the limits set by law ([Azadi, 2016](#); [Hassan Mohseni, 2014](#)).

2.3.2. Annulment for Failure to Observe Legal Procedures

Observance of procedural formalities and the stages prescribed by law is one of the fundamental principles of public law. Failure to comply with these procedures can lead to the annulment of decisions made by administrative bodies ([Aghah, 2010](#); [Emami & Ostovar Sangari, 2009](#)). In modern constitutional and administrative law — where procedural safeguards are among the most important features — this principle is essential for protecting the rights of individuals ([Dadras Niaki, 2016](#); [Eshtarian & Karimi Fard, 2016](#)).

The Administrative Justice Court has repeatedly applied this principle when reviewing the legality of charges and other local decisions. For example, in judgment No. 11/773 dated May 23, 1911, the General Assembly explicitly invalidated Cabinet Resolution No. 21337/T23317 dated February 17, 1913, regarding export duties on soybean meal. The Court reasoned that the ministers sitting as the Article 1 Commission under the Executive Bylaw of the Export and Import Regulations had acted outside the legal process and beyond their delegated authority. According to Clause (d) of Article 99 of the Fourth Five-Year Development Plan Act, the government could impose special export duties only with the recommendation of designated ministries and the approval of the Cabinet. The ministers had bypassed this process; therefore, the resolution was deemed unlawful and void ([Mousazadeh & Ali, 2014](#); [Shirzad, 2012](#)).

The Court has confirmed this approach in many other rulings. For instance, judgment No. 739 dated February 22, 1932, concerned the failure to comply with Clause (d) of Article 99 of the Fourth Development Plan regarding saffron export duties. In judgment No. 73/171 dated July 3, 1973, the Court annulled Resolution No. 21112/1 of Mazandaran Governor's Office because it was adopted without observing the statutory conditions and formalities for levying charges on real property ([Azadi, 2016](#); [Hossein Mohseni, 2014](#)).

Similarly, in judgment No. 17/917 dated June 17, 1917, the Court invalidated Ministry of Interior decrees authorizing municipalities to charge an additional 1% on gas consumption. The Court noted that the statutory conditions — including economic feasibility studies and the absence of excessive burden on citizens — had not been demonstrated ([Aghaei Toq, 2017](#); [Mousazadeh & Ali, 2014](#)). Another example is judgment No. 1311 dated March 1, 1939, which struck down Article 79 of the Ardabil City Council's tariff on entry duties to city boundaries due to failure to follow the specific procedure outlined in

Note 7 of the Single Article Law on the Status of Properties in State and Municipal Development Plans (Aghah, 2010; Emami & Ostovar Sangari, 2009).

By consistently annulling resolutions adopted without due process, the Administrative Justice Court strengthens the rule of law and procedural legality in administrative decision-making (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

2.4. *Annulment on the Grounds of Lack of Proportionality*

The principle of proportionality is a core concept in modern public law, increasingly recognized across legal systems (Aghaei Toq, 2017; Mousazadeh & Ali, 2014). It requires a rational relationship between the objectives pursued and the means employed by administrative authorities. In other words, public bodies must ensure that the measures they adopt to achieve lawful aims are necessary and not excessive in light of the intended legal purpose (Azadi, 2016; Hassan Mohseni, 2014).

Some scholars have analyzed the Administrative Justice Court's use of this principle, particularly in tax and charge regulations. For example, judgments Nos. 979 of January 29, 1917, and 991 of January 17, 1917, have been cited regarding the Court's control of disproportionate charges, although the first decision primarily addressed actions beyond municipal boundaries rather than proportionality per se (Eshtarian & Karimi Fard, 2016; Shirzad, 2012).

A more explicit use of the proportionality test appears in judgment No. 271 dated July 3, 1931. The Court annulled Article 1 and Sections 1.1 and 1.2 of the Regulations on Service Fees and Damage Costs for sign installations in public areas of Gorgan City. Although Article 31(27) of the Law on the Structure, Duties, and Elections of Islamic Councils (1992) authorizes councils to approve municipal service fees, the Court reasoned that ordinary commercial and administrative signs mainly serve to identify business premises and do not constitute advertising services. Therefore, the municipality was not providing a service justifying the imposed fee. The regulation was ruled contrary to legislative intent and beyond municipal authority (Aghah, 2010; Mousazadeh & Ali, 2014).

Through such decisions, the Administrative Justice Court confirms that municipal and administrative authorities must not impose financial burdens disproportionate to the public interest and legal basis. The Court's application of the proportionality principle helps protect citizens against excessive and unjustified local charges (Dadras Niaki, 2016; Emami & Ostovar Sangari, 2009).

3. **Substantive Grounds for Annulment of Islamic City Council Resolutions in the Judgments of the Administrative Justice Court**

In this section, the substantive grounds on which the Administrative Justice Court annuls Islamic City Council resolutions are analyzed, with selected rulings as examples.

3.1. *Annulment for Contradiction with Laws and Government Regulations*

In public law, contradiction with law is rooted in the principle of legality, which requires that the administration of society be conducted strictly according to laws and regulations. The principle of the rule of law obliges all public authorities to ensure that their acts are legally grounded and not inconsistent with higher legal norms (Aghah, 2010; Emami & Ostovar Sangari, 2009).

While Parliament holds the primary legislative authority under the Constitution, the country's cultural, social, economic, and political needs are so vast that the legislature at times delegates limited norm-making powers to other bodies, including local councils. Article 105 of the Constitution of the Islamic Republic of Iran states that councils' decisions must not be contrary to Islamic criteria and the laws of the country. Thus, the Constitution recognizes councils as subordinate norm-makers, whose resolutions are valid only if they comply with Islam and the national legal system (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

However, later ordinary legislation — such as Article 80 of the Law on Islamic Councils — improperly extended this limitation by adding the term “regulations” alongside “laws,” causing some interpretive inconsistency about the scope of the councils’ subordination (Azadi, 2016; Hossein Mohseni, 2014).

An illustrative case is judgment No. 1173 dated January 21, 2018, where Kharg Municipality, acting under Council Resolution No. 1000/15 of February 2, 2016, sought to charge economic activity fees on state-owned companies. The Court held that such local charges conflicted with the Value-Added Tax Act of May 6, 2008, specifically Articles 38 and 50, which define and limit local taxing powers and explicitly prohibit imposing additional levies where tax and charges are already set (Mousazadeh & Ali, 2014; Shirzad, 2012). Accordingly, the Council’s tariff was declared illegal and annulled under Clause 1 of Article 12 and Articles 88 and 13 of the Law on the Structure and Procedure of the Administrative Justice Court (2013).

A similar reasoning appeared in judgment No. 1229 of January 29, 2016, regarding supervision fees (*ḥaqq al-naẓārah*) imposed on building engineers by the Islamic City Council of Hamedan. The claimant argued that the council’s 3% levy on engineers’ professional earnings was illegal because Articles 50 and 52 of the Value-Added Tax Act prohibit additional charges on incomes already forming a tax base. The Court agreed, referencing its earlier ruling No. 664 of September 17, 2012, which had annulled an analogous resolution by Qom City Council (Azadi, 2016; Mousazadeh & Ali, 2014).

In its reasoning, the Administrative Justice Court reaffirmed that local councils cannot create financial burdens contrary to national legislation, particularly where Parliament has fully regulated taxation or duties. This approach ensures the supremacy of national laws and limits local by-laws to their lawful delegated scope (Aghah, 2010; Emami & Ostovar Sangari, 2009).

Through these decisions, the Court upholds the constitutional and statutory requirement that municipal regulations remain hierarchically subordinate to both Islamic criteria and the country’s legal framework, ensuring legal consistency and protecting citizens against unlawful local charges (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

3.1.1. *Annulment for Contradiction with the Constitution*

The Constitution sets forth the fundamental rules and functional principles governing the highest political and administrative authorities. It defines values and norms that are binding on both the rulers and the governed. Consequently, the supremacy of the Constitution must be ensured and enforced through oversight mechanisms. In all legal systems, constitutional supremacy obliges all public institutions to comply with its provisions (Aghah, 2010; Emami & Ostovar Sangari, 2009).

It is self-evident that local council resolutions must not contradict ordinary laws; however, by stronger reasoning (*a fortiori*), they must not violate constitutional provisions either. Although the Administrative Justice Court primarily reviews consistency with statutory law, its jurisprudence shows that it also applies the principle of constitutional compliance when examining the legality of council enactments (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

A clear example is judgment No. 436 dated September 16, 2007, concerning the annulment of part of a resolution of the Tehran Islamic City Council that amended entertainment, cultural, and artistic place charges. The Court referred to Article 36 of the Constitution, which provides that “the passing and execution of a criminal sentence must be solely through a competent court and by law,” and Article 37, which enshrines the presumption of innocence. The council had attempted to criminalize certain conduct of entertainment venue operators and to impose punitive measures such as voiding tickets and revoking business licenses. The Court found that this encroached upon the judiciary’s exclusive authority to define and punish crimes and thus annulled the punitive provisions (Mousazadeh & Ali, 2014; Shirzad, 2012).

Another notable case is judgment No. 953 dated December 19, 2017, in which the Court invalidated resolutions of the Nahavand Islamic City Council from 1999, 2000, 2009, and 2011 establishing opening fees for banks and ATMs and approving annual charges for banks, financial institutions, and interest-free loan funds (*ṣandūq-hā-ye qarẓ al-ḥasana*). The Court emphasized that such levies had already been struck down in earlier General Assembly rulings (Nos. 1681–1735 of December 29, 2014) as contrary to the statutory limits of local taxation and thus beyond municipal competence. Because the council had again enacted charges conflicting with national law and indirectly violating the constitutional principle of legality, the resolutions were annulled under Clause 1 of Article 12 and Article 88 of the Law on the Structure and Procedure of the Administrative Justice Court (2013) (Azadi, 2016; Hossein Mohseni, 2014).

These rulings demonstrate that the Administrative Justice Court uses the hierarchical supremacy of the Constitution as a fundamental control standard. Resolutions that attempt to exercise punitive power or otherwise disregard constitutional guarantees — such as the exclusive legislative and judicial prerogatives established by the Constitution — are deemed invalid (Aghaei Toq, 2017; Emami & Ostovar Sangari, 2009).

By applying constitutional scrutiny alongside statutory review, the Court protects the rule of law, prevents local councils from exceeding their delegated mandate, and preserves the unity of the national legal order (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

3.1.2. *Annulment for Contradiction with Ordinary Laws*

The principle of the rule of law, deeply rooted in democratic theory, is a cornerstone of public law (Aghah, 2010; Emami & Ostovar Sangari, 2009). It requires that the actions and decisions of public officials and local bodies such as Islamic City Councils be grounded in objective and general legal norms rather than personal interests. Its ultimate aim is to ensure that relations between individuals and the state are governed by predictable, non-arbitrary legal standards (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

A leading example is judgment No. 561 dated January 1, 2006, concerning a resolution of the Karaj Islamic City Council (Resolution No. 2342/82/5). The council required, for the issuance of building permits after the expiry of urban development plans, that property owners obtain a “non-need declaration” from the highest authority of the relevant agency. The Administrative Justice Court found this requirement contrary to the legislative intent of the Single Article Law on the Status of Properties in State and Municipal Development Plans (as amended). According to its Note 1, if execution of an approved development plan is deferred for at least one year, property owners retain full ownership rights, including construction and renovation. The council’s additional administrative step undermined these rights and went beyond its statutory competence; hence, the resolution was annulled (Azadi, 2016; Mousazadeh & Ali, 2014).

Another important case is judgment No. 109 dated February 15, 1947 (solar Hijri date converted), where the Court invalidated a directive from the Governor of Markazi Province approving municipal charges in Khomein without following the mandatory legal procedures under the Law on the Structure of Islamic Councils (1982). The Court held that after the enactment of this law, any charge-setting measures must comply strictly with Article 35 and related amendments, and the Governor’s directive lacked that legal foundation (Aghah, 2010; Shirzad, 2012).

Similarly, in judgment No. 327, the Court addressed a Tabriz Islamic City Council resolution imposing charges for the “retention of illegal structures” and additional parking deficiency fees. The Court emphasized that, under Article 150 of the Registration Act (1931, as amended), subdivision and related charges fall exclusively within the competence of registration offices and are based on the statutory valuation of real estate. Municipalities have no power to charge for such actions. Therefore, the Tabriz council’s charges on subdivision and parking shortfall were beyond its authority and contrary to national law and were annulled under Clause 1 of Article 12 and Articles 88 and 13 of the Law on the Structure and Procedure of the Administrative Justice Court (2013) (Emami & Ostovar Sangari, 2009; Hassan Mohseni, 2014).

Through these rulings, the Administrative Justice Court enforces the hierarchical supremacy of statutory law and restricts municipal innovation to areas explicitly delegated by Parliament. This protects citizens’ property rights and prevents arbitrary administrative burdens (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

3.1.3. *Annulment for Contradiction with Regulations*

Under Article 80 of the Law on Islamic Councils, all council resolutions are communicated to the relevant executive authorities. If these authorities find a resolution contrary to the country’s regulations or beyond the council’s powers, they may object within two weeks, triggering council reconsideration and, if necessary, review by the competent dispute resolution body (Katoorian, 2002; Mir Hosseini & Abbasi, 2003).

This procedural safeguard limits councils by requiring consistency not only with statutory law but also with governmental and regulatory frameworks, including Cabinet approvals, decisions of the Supreme Council of the Cultural Revolution, and higher administrative regulations. The Administrative Justice Court frequently applies this control.

For instance, in judgment No. 449 dated June 27, 2005, the Court annulled a Tehran City Council resolution increasing billboard charges because the matter fell under the Cabinet's regulatory competence rather than local legislative authority (Azadi, 2016; Mousazadeh & Ali, 2014).

Similarly, in judgment No. 1962, the Court invalidated a Gorgan City Council resolution on taxi license transfer fees. The Ministry of Interior had already set binding rules on taxi license values (Instruction No. 1/4429 of September 7, 2000), defining transfer and exploitation rights between 1% and 4% of the taxi's current market value. The council's 2006 and 2010 resolutions that imposed 8% and then 6% transfer fees exceeded these national regulations. The Court held that such deviations violated Article 71(16) of the Councils Law, which requires considering government policies announced by the Ministry of Interior (Aghah, 2010; Emami & Ostovar Sangari, 2009).

These rulings underscore the Administrative Justice Court's role in safeguarding the regulatory hierarchy. Councils must align their decisions with binding executive and ministerial regulations; otherwise, their resolutions are annulled as contrary to law and beyond delegated authority (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

3.2. *Annulment for Contradiction with Islamic Law (Shar')*

Decisions of Islamic City Councils must not contradict the principles of Islam. Islamic criteria constitute the fundamental benchmark for the legitimacy of all laws, regulations, and binding rules in the legal system of the Islamic Republic of Iran. According to Article 4 of the Constitution, all provisions of the Constitution and other laws and regulations must be interpreted and applied in conformity with Islamic principles (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016). Therefore, municipal resolutions, as binding normative acts, are also subject to this overarching requirement (Aghah, 2010; Emami & Ostovar Sangari, 2009).

Under the original Article 80 of the Law on Islamic Councils, the county governor (*farmāndār*) initially had the authority to assess the compatibility of council resolutions with Shar'. However, the 2016 amendment replaced this mechanism with the Council Resolution Compliance Board (*hay'at-e tatbiq-e mosavabāt*), which reviews only whether resolutions are within the councils' delegated powers and in conformity with national laws and regulations — but it does not review consistency with Shar'. Thus, under the current system, compatibility with Islamic criteria is primarily tested when a party petitions the General Assembly of the Administrative Justice Court for annulment based on Shar' violation (Azadi, 2016; Mousazadeh & Ali, 2014).

The Court's first annulment of a council resolution for violating Shar' occurred in judgment No. 402 dated March 12, 2000, concerning the Tehran City Council's amendment to the statute of the Tehran Cultural Heritage and Arts Organization. According to the opinion of the Guardian Council's jurists (letter No. 78/21/6037 of February 24, 2000), the Supreme Leader had ordered the preservation of the original statute; the council amended it without respecting mandatory provisions. Consequently, the Administrative Justice Court annulled the resolution under Article 25 of the 1982 Administrative Justice Court Law (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

Another major case is judgment No. 11937 dated February 10, 1933 (case file 717/33) regarding a Ministry of Interior resolution imposing an 11% charge on brick manufacturers in Yazd. The Guardian Council's jurists stated that the Supreme Leader's approval of such charges was conditional on no inflationary effect. Expert findings indicated inflationary impact; therefore, the Court, following the jurists' opinion, annulled the resolution as contrary to Shar' (Aghaei Toq, 2017; Mousazadeh & Ali, 2014).

Likewise, in judgment No. 452 dated January 10, 2011, the Court invalidated a Qom City Council resolution requiring payment of service fees for land subdivision at 40 times the regional value. The Guardian Council had declared that such charges violated Shar'-based property rights (principle of *tasallut* and the sanctity of ownership), as well as Articles 4, 22, 26,

and 31 of the Constitution. The Court, applying these religious and constitutional grounds, annulled the resolution (Azadi, 2016; Hossein Mohseni, 2014).

Conversely, in judgment No. 148 dated June 26, 2005, regarding a Kerman City Council resolution on free municipal land acquisition tied to plot subdivision, the Guardian Council found no Shar‘ conflict. Therefore, the Court rejected the annulment request, underscoring that Shar‘ inconsistency must be confirmed by competent religious authorities before annulment (Aghah, 2010; Emami & Ostovar Sangari, 2009).

These rulings show that the Administrative Justice Court respects the hierarchy of Islamic norms. It annuls municipal resolutions whenever competent religious authorities, especially the Guardian Council’s jurists, declare a Shar‘ contradiction — particularly regarding property rights and the prohibition of unjust financial burdens. This preserves both the constitutional requirement of Islamic conformity and citizens’ Shar‘-based rights (Dadras Niaki, 2016; Eshtarian & Karimi Fard, 2016).

3.3. *Annulment for Contradiction with the General Assembly Judgments of the Administrative Justice Court*

According to Article 92 of the Law on the Organization and Procedure of the Administrative Justice Court (2013), when the General Assembly of the Administrative Justice Court annuls a regulation or resolution, the binding effect of that judgment extends to all subsequent acts of the same type. This means that every administrative authority under the Court’s jurisdiction — including Islamic City Councils — is legally required to respect and implement the operative content of such annulment rulings (Aghah, 2010; Azadi, 2016). Failure to comply exposes later resolutions to automatic judicial review and annulment (Emami & Ostovar Sangari, 2009; Mousazadeh & Ali, 2014).

The legislative rationale is to preserve the uniformity of administrative law and prevent contradictory local enactments after a matter has been resolved by the Court (Eshtarian & Karimi Fard, 2016). Article 92 explicitly authorizes the President of the Administrative Justice Court to bring non-compliant new acts directly to the General Assembly, bypassing ordinary procedures, to ensure swift annulment if the new resolution contradicts a prior binding judgment (Aghaei Toq, 2017).

One leading precedent is judgment No. 1214, dated January 19, 2016, in which the Court annulled Article 45 of Kermanshah City Council’s 2015 local tax schedule. The Council had reintroduced *haqq al-ard* (land use charges for public right-of-way), even though earlier General Assembly judgments Nos. 66–86 of 2013 had already invalidated similar charges as contrary to law and beyond council powers. The Court declared the Kermanshah provision void under Article 92 because it ignored previous annulments (Azadi, 2016; Hassan Mohseni, 2014).

Another significant case is judgment No. 125, dated May 9, 2017, where the Court invalidated a 2013 property re-zoning fee (tariff 116) adopted by a municipality despite earlier General Assembly rulings (Nos. 438, 437 of 2007; 563 of 2012; 4 and 247 of 2012) that had struck down similar exactions. By applying Article 92, the Court reaffirmed that municipalities and councils cannot revive charges or service fees once the Court has ruled them unlawful (Azadi, 2016; Mousazadeh & Ali, 2014).

A comparable reasoning appeared in judgment No. 27 of April 26, 2017, invalidating various Borzajan City Council occupational and commercial fees. The Court emphasized that new local charges must fully comply with previous binding annulments and with the formal prerequisites for setting local taxes (Article 50 VAT Act and Article 71 Law on Islamic Councils) (Aghah, 2010; Emami & Ostovar Sangari, 2009).

The Shiraz City Council case (judgment No. 1202, January 12, 2016) shows the same principle applied to banking service charges. The Court invalidated surcharges on bank signage and operations, reasoning that banks’ activities are national, not local; the Council’s move directly conflicted with earlier General Assembly precedents restricting local councils’ fiscal reach beyond their territorial competence (Aghaei Toq, 2017; Mousazadeh & Ali, 2014).

Key Doctrinal Implications

- **Mandatory Precedent Effect:** General Assembly judgments act as *erga omnes* norms within the Administrative Justice Court’s jurisdiction. Councils cannot reintroduce previously annulled levies or obligations.
- **Immediate Review Mechanism:** Article 92 empowers the Court President to bring noncompliant acts swiftly before the General Assembly without full adversarial procedure.

- **Legal Certainty & Uniformity:** This protects taxpayers and residents against recurring illegal charges and strengthens the principle of rule of law in local government (Azadi, 2016; Eshtarian & Karimi Fard, 2016).

In sum, Islamic City Councils must rigorously monitor past annulments before enacting new tariffs or regulations. Disregarding established General Assembly precedents exposes their acts to direct and rapid annulment, reinforcing judicial oversight as a core check on local legislative power.

3.4. *Annulment for Failure to Observe Geographical Limits*

It is undisputed that Islamic City Councils may legislate on issues relating to their own local affairs, since the Constitution, the Law on the Implementation of the General Policies of Article 44 of the Constitution, and ordinary statutes all expressly authorize them (Eshtarian & Karimi Fard, 2016). However, unlike statutes enacted by the Islamic Consultative Assembly, council resolutions do not have nationwide force; they must be confined to the specific territorial jurisdiction of the council. If a council adopts a resolution that purports to regulate matters beyond its legally defined geographic boundaries, such acts may be challenged before the General Assembly of the Administrative Justice Court (AJC) and annulled.

One precedent is Judgment No. 58 of April 30, 2006, where the Court examined an attempt to expand the Babolsar city boundary into Fereydunkenar. The Ministry of Interior had used Article 99 of the Municipalities Law to annex the *Daryakenar* resort to Babolsar's urban perimeter. The Court ruled that Article 99 only permits setting a city's own "urban fringe" and does not authorize intrusion into other districts' legally established territories. Thus the Ministry's 1978 act was declared *ultra vires* and annulled under Article 25 of the former Administrative Justice Court Act (Eshtarian & Karimi Fard, 2016).

Similarly, Judgment No. 154 of August 5, 2001 invalidated a decision expanding Qazvin's municipal limit into the territory of Buin Zahra. The Court cited Article 4 and its first note of the Law on Territorial Divisions (1983), which vests only the Council of Ministers with authority to adjust county boundaries. Any unilateral municipal or ministerial redefinition of geography beyond approved limits contravenes the statute and is void.

Another example is Judgment No. 322 of December 30, 2001, where the Court annulled the Ministry of Interior's decree expanding the limits of Pishva city. Because the expansion was done without following the formal procedures set out in Note 1 of Article 4 — requiring proposal by the local council and approval by both the Ministry of Interior and the Ministry of Housing and Urban Development — the action was *ultra vires*.

These precedents underline a strict territoriality principle: councils and even ministries cannot alter or extend municipal limits or impose regulations beyond their officially defined jurisdiction without following statutory processes.

3.5. *Annulment for Conflict with National Guidelines and Strategies*

While administrative decentralization empowers local self-government, it cannot override the principle of national sovereignty and territorial integrity. Overemphasis on local autonomy without regard for national strategies and macro-policies risks fragmentation. Therefore, councils must legislate within the framework of supreme national planning documents — such as the 20-Year Vision Plan, development plans, and territorial planning schemes — and comply with the general policies of the state (Aghah, 2010; Shirzad, 2012).

This requirement is explicitly embedded in Article 71(16) of the Law on the Organization, Duties and Elections of Islamic City and Village Councils (1996), which obliges councils to consider government public policy when imposing local taxes and charges. Likewise, Article 50 of the Value-Added Tax Act (2008) limits local taxing power to genuinely local matters and prohibits creation of nationwide or policy-contradicting levies (Aghah, 2010).

A key ruling is Judgments Nos. 254–260 of July 1, 2013, where the General Assembly of the AJC stressed that councils' fiscal and regulatory power is strictly local and must not conflict with overarching national development strategies. The Court noted that documents like the Fourth Development Plan and the National Spatial Planning Framework constitute binding macro-policies; local enactments contradicting them are unlawful.

In that case, local authorities had adopted charges inconsistent with the government's general economic and spatial policies, effectively encroaching on state-level planning. The Court invalidated those acts, reaffirming that national policy primacy prevails over local autonomy when the two conflict (Shirzad, 2012).

Key Takeaways

- **Territorial Constraint:** City councils' legislative reach ends at their legally defined urban boundary; acts affecting other counties or provinces are *ultra vires*.
- **Hierarchy of Norms:** Local resolutions must align with Constitution, ordinary laws, and binding national policy documents (e.g., long-term vision, development plans).
- **Judicial Oversight:** The Administrative Justice Court strictly enforces these limits through annulment of geographically overreaching or policy-inconsistent resolutions.
- **Practical Implication:** Councils should screen proposed taxes and regulatory decisions for both jurisdictional reach and compatibility with national strategies to avoid future invalidation.

4. Conclusion

Islamic City Councils, as prominent expressions of local administrative decentralization, hold a constitutionally and statutorily recognized power to enact binding local resolutions. However, this power is neither absolute nor immune from control. It is subject to clear legal and structural boundaries designed to protect the hierarchy of norms, preserve the unity of the national legal order, and safeguard citizens' rights against unlawful local regulation. Whenever councils transgress these limits, judicial oversight becomes inevitable and necessary.

Within this framework, the Administrative Justice Court (AJC) occupies a decisive position as the central supervisory body responsible for reviewing challenges to municipal acts. While the Court operates at two levels — through its specialized branches and through the General Assembly — it is the General Assembly's power of annulment that shapes the operational scope of councils most directly. Each annulment ruling effectively sets a binding interpretive standard for future local decision-making, creating an evolving body of administrative jurisprudence that councils must respect.

The Court's practice shows that the most frequent and significant grounds for annulment include: violation of laws and governmental regulations, contradiction with Islamic legal principles, and exceeding the delegated competences and territorial limits defined for municipal authorities. Contrary to the view that the Court's authority is purely formal, the AJC's mandate extends beyond mere procedural review. Although initial supervision may focus on whether councils respected procedural rules, the Court is fully empowered to engage in substantive assessment of the legality and validity of local acts.

Importantly, when engaging in this substantive control, the Court may draw on expert opinions and specialized advisory input to ensure accurate technical evaluation. This procedural design safeguards both fairness and legal precision: it allows the Court to correct non-material defects directly while requiring deeper inquiry and referral where the flaw could affect the core of the contested resolution.

At the same time, the Court's jurisdiction over quasi-judicial and administrative determinations is carefully structured. In cases of appeal from such bodies, it primarily examines legality and compliance with statutory procedure. Yet when fundamental errors or substantive illegality emerge, the Court can remand or even issue a new determination on the merits, thereby ensuring that unlawful local regulations do not persist through procedural technicalities.

Through this balanced mechanism of judicial review, the Iranian administrative system preserves the benefits of local self-government while protecting national coherence and the rule of law. City councils can innovate and respond to local needs, but they must do so within the clear constitutional and statutory framework. The AJC's evolving body of decisions functions not only as a remedy for individual grievances but also as a systemic regulatory force, shaping local governance practices, clarifying ambiguous legal provisions, and creating a predictable environment for both municipalities and citizens.

This integrated supervisory model ultimately strengthens legal certainty, improves the quality of municipal lawmaking, and ensures that decentralization remains aligned with constitutional principles and public interest.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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