APHC010184642026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3457]**
(Special Original Jurisdiction)

THURSDAY, THE 23rd DAY OF JULY 2026

PRESENT

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 9890/2026

Between:

1. SMT. KOLLU VIJAYA, WIFE OF ANKA BABU, AGED 66 YEARS, A5, RAMAKRISHNA TOWERS, PRAKASAM ROAD, SURYARAO PET, VIJAYAWADA-520002

...PETITIONER

AND

1. THE STATE OF ANDHRA PRADESH, REP. BY THE PRINCIPAL SECRETARY, MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT, AP SECRETARIAT, VELAGAPUDI, GUNTUR DISTRICT-522238.
2. THE COMMISSIONER AND DIRECTORATE OF MUNICIPAL ADMINISTRATION, DEPARTMENT OF MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT APCRDA PROJECT OFFICE, 4TH FLOOR, RAYAPUDI POST, TULLURU MANDAL, AMARAVATI, GUNTUR DISTRICT, ANDHRA PRADESH - 522237.
3. THE VIJAYAWADA MUNICIPAL CORPORATION, REP. BY ITS COMMISSIONER VIJAYAWADA-520001.

...RESPONDENT(S):

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 tomay be pleased to issue a Writ, Order or Direction, more particularly one in the nature of. Writ of Mandamus, declaring the Seizure Notice dated 13-03-2026 issue by the Vijayawada Municipal Corporation (3rd

Respondent) and the corresponding Vacant Land Tax which is unserved as arbitrary, illegal, against the Principle of. Natural Justice, Ultra vires and Unconstitutional and to consequentially set aside the same and pass such

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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 may be pleased to suspend the Seizure Notice dated 13-03-2026 given by the Vijayawada Municipal Corporation (3`d Respondent) and the corresponding Vacant Land Tax which is unserved, pending disposal of the above writ petition and to pass such

Counsel for the Petitioner:

1. T SREEDHAR

Counsel for the Respondent(S):

1. GP FOR MUNCIPAL ADMN URBAN DEV
2. S.V.S.S.SIVARAM SC For VMC

The Court made the following <u>Order:-</u>

The petitioner has filed the present writ petition assailing the seizure notice dated 13.03.2026**.** It is the specific case of the petitioner that the petitioner is the owner of the subject property, which is assessed to property tax by the respondent authority. The petitioner has been regularly paying the property tax as assessed by respondent No.3. While things stood thus, respondent No.3 issued the impugned seizure notice dated 13.03.2026**,** calling upon the petitioner to pay an amount of Rs.13,00,315/- on or before 16.03.2026**.** It is admitted that respondent No.3 has quantified the amount towards vacant land tax and the interest thereon as allegedly due.

2. The learned counsel appearing for the petitioner submits that vacant land tax would not be applicable insofar as the petitioner's property is concerned, as Section 212(2) of the A.P. Municipal Corporations Act categorically clarifies the applicability of vacant land tax. It is submitted that if respondent No.3 visits the site and conducts a proper enquiry, the petitioner's property would have to be exempted from payment of vacant land tax, as there is an existing building over the property.

3. It is further submitted that the respondent authority ought to have issued the notice under Rule 17 of the Levy and Assessment of Property Tax Rules, 2020**,** thereby enabling the petitioner to submit an adequate reply under Rule 18**,** which provides for review before the competent authority. A further remedy under Rule 21 is also contemplated under the Rules. It is submitted that respondent No.3, without considering the applicable provisions of law, has resorted to issuing the impugned notice.

4. The learned counsel for the petitioner further submits that Section 278-A which reads as follows, “would entitle the respondent authority to recover the dues as contemplated under the provision of law and nothing beyond”. It is also submitted that respondent No.3, in the counter affidavit, has quantified the alleged dues from the year 2014-15 onwards and arrived at the impugned

demand. According to the petitioner, the demand raised by the respondent does not withstand the scrutiny of the statutory provisions.

5. Per contra, the learned Standing Counsel appearing for respondent No.3 submits that the details have been filed and that the petitioner has an effective alternative remedy. However, the petitioner has approached this Court claiming that the notices were never served. It is submitted that the efforts to serve notice on the petitioner did not yield any result and, therefore, the respondents affixed a copy of the notice on the gate of the petitioner's premises. Photographs evidencing such affixture have also been filed along with the counter. It is further submitted that the building existing on the site is an unauthorized structure and, therefore, the exemption from payment of vacant land tax would not be applicable. It is also submitted that a special notice was attempted to be served on the petitioner and, upon failure, the respondent authority affixed the same on the compound wall on 06.02.2015**.**

6. In reply, the learned counsel appearing for the petitioner submits that the petitioner is not residing in the said premises on account of advanced age and medical exigencies and is residing elsewhere. The learned counsel further submits that the notice alleged to have been affixed on the gate of the subject premises was not brought to the knowledge of the petitioner, and the caretaker stationed at the premises was unaware of the contents of the said notice. It is also submitted that there is a prescribed procedure under the Act for service of a special notice, which the respondents ought to have followed.

7. Considering the submissions of the learned counsel for the petitioner and the learned Standing Counsel for respondent No.3, the impugned proceedings are liable to be set aside for the following reasons:

(a). Rule 17 of the Levy and Assessment of Property Tax Rules, 2020, is required to be followed by the respondent authority while issuing a special notice. In the event the assessee is not available at the premises, it is

incumbent upon the respondent authority to serve the notice by registered/speed post with acknowledgment due or by personal service on the assessee. Mere affixture of the notice on the premises where the assessee is not residing cannot be treated as valid service in compliance with Rule 17. At any rate, in the present case, notice was not duly served on the petitioner. Consequently, the petitioner was deprived of the opportunity of invoking the remedies available under the Rules, including review under Rule 18 and appeal under Rule 21.

(b). The impugned notice is also vague, as it does not specify the period for which vacant land tax is proposed to be levied. The respondents have admittedly been assessing and collecting property tax in respect of the very same property. However, the counter affidavit does not explain how the respondent is entitled to levy both property tax and vacant land tax without conducting a proper assessment.

8. For the aforesaid reasons, the impugned proceedings deserve to be set aside. The respondents are, however, at liberty to invoke the provisions of Section 278-A for recovery of any outstanding dues, if otherwise permissible in law. It is made clear that, without conducting a proper assessment, the respondents cannot determine the liability of the petitioner towards vacant land tax.

9. Accordingly, the impugned proceedings are set aside. It is left open to respondent No.3 to issue a proper notice, conduct an appropriate inspection of the premises, and determine the applicability of vacant land tax in accordance with law. It is needless to mention that the petitioner shall be entitled to avail the remedies under Rules 18 and 21 against any assessment that may be made by respondent No.3.

10 Accordingly, the writ petition is allowed. There shall be no order as to costs.

Pending miscellaneous petitions, if any, shall stand closed.

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JUSTICE HARINATH.N

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