HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE

AND

THE HON'BLE SRI JUSTICE S.V. BHATT

<u>WRIT PETITION No. 6581 of 2003</u>

Dt:09.10.2015

Between:

Andhra Evangilical Luthern Church and others.

… Petitioners

And

The State of Andhra Pradesh and another.

… Respondents

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE

AND

THE HON'BLE SRI JUSTICE S.V. BHATT

<u>WRIT PETITION No. 6581 of 2003</u>

<u>ORDER:</u> (per the Hon'ble the Acting Chief Justice Dilip B. Bhosale)

Heard learned counsel for the petitioners.

The petitioners challenge a notice of attachment issued by respondent No.2, imposing property tax of Rs.26,28,144/-. The petitioners claim that they are educational institution and, therefore, exempted from property tax.

On 21.04.2004, this Court while dealing with the vacate stay petition, bearing W.V.M.P.No.1096 of 2004, passed the following order:

> " Heard the learned counsel for the parties.
>
> Admittedly, the petitioner institution is an educational institution. The question is whether it is exempted from property tax or not. The learned counsel for the respondents relies on a judgment of this Court in Bharatiya Vidya Peetham Vs. Vijayawada Municipal Corporation (W.P.No.14995 of 1991). This judgment also held that the educational institutions which are run for educational purposes, were expected from the property tax but such institutions which are run for commercial purposes, may be subject to property tax. In that case, the High Court ordered the petitioner to approach the Government for seeking exemption and till that time, stayed the recovery.
>
> In this view of the matter, we think that the stay at this stage cannot be vacated. W.V.M.P. is dismissed accordingly.
>
> However, since the counter has been filed and pleadings are complete, therefore the writ petition be listed for final hearing immediately after vacation."

Learned counsel for the petitioners submits that he has no instructions whether the petitioners approached the Government for seeking exemption as per the order, dated 21.04.2004. He submits that if the petitioners have not approached the Government so far, they would approach the Government as per the said order, and if they had approached and their application had been rejected, they would take appropriate remedy against such order, if not taken already. In short, he submits that in view of the order, dated 21.04.2004, nothing further survives in the writ petition.

Writ petition is accordingly disposed of keeping all remedies open to the petitioners to adopt, if the circumstances so demand.

Consequently, miscellaneous petitions, if any, also stand disposed of. There shall be no order as to costs.

DILIP B. BHOSALE, ACJ

S.V. BHATT, J

Dt:09.10.2015

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