HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
THE HON'BLE SRI JUSTICE A.RAJASHEKER REDDY

<u>WRIT PETITION No.28614 of 2015</u>

Dt:16.09.2015

Between:

Gnana Bharathi Education Trust.

… Petitioner

And

The State of Andhra Pradesh and others.

… Respondents

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
THE HON'BLE SRI JUSTICE A.RAJASHEKER REDDY

WRIT PETITION No.28614 of 2015

PC: (per the Hon'ble the Acting Chief Justice Dilip B. Bhosale)

Heard learned counsel for the parties.

This writ petition challenges the demand notice, dated 26.03.2013, issued by respondent No.3 demanding property tax for the building bearing Nos.14-2-59/2 and 14-2-59/1 situated at Dabburi Street, Itchapuram, Srikakulam District occupied by School run by the petitioner-Trust.

Learned Standing Counsel for respondent No.3, at the outset, invited our attention to Rules 22 to 24 of Schedule II of the Taxation and Finance Rules framed under Section 130 of the A.P. Municipalities Act and submitted that an appeal is provided against the demand of tax.

Having confronted with this, learned counsel for the petitioner prays for withdrawal of this writ petition with liberty to the petitioner to file appeal within two weeks from today and seeks direction to the appellate authority to consider and decide the appeal on merits in accordance with law.

Having considered the submissions of learned counsel for the parties, we are satisfied that this writ petition can be conveniently disposed of by the following order:

"Writ petition is disposed of as withdrawn. It is open to the petitioner to file an appeal under Rule 22 of the Taxation and Finance Rules within two weeks from today. If the appeal is filed by the petitioner within the stipulated time, the appellate authority shall consider and deal with the same in accordance with law. Till the appeal is decided, no coercive action shall be taken against the petitioner. It is, however, made clear that if any compliance is to be made by way of deposit for filing and maintaining the appeal, the petitioner shall have to comply such condition if imposed by the appellate authority. It is needless to mention that if the appeal is not filed within the stipulated time, it is open for the respondent Municipality to take appropriate action on the basis of the impugned demand notice."

Consequently, miscellaneous petitions, if any, also stand disposed of.

DILIP B. BHOSALE, ACJ

A.RAJASHEKER REDDY, J

Dt:16.09.2015
kdl