

**THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO**

-
-
WRIT PETITION No.10230 OF 2010
-

ORDER: (Per Hon'ble Sri Justice R. Subhash Reddy)

This Writ Petition is filed by Vijaya Bank, a Nationalised Bank, with the prayer, which reads as under:

“...to issue a writ order or direction more in the nature of Mandamus

a) holding that the provisions of Act 22/87 as amended from time to time demanding professional tax do not apply to the petitioner bank/institution and its branches/ATMs located in the State of AP as the petitioner bank/institution and its branches do not come under the person engaged in any professions, trades, calling and Employments falling under any one or other clauses specified entry 9, 18, and 19 in column 2 of the I schedule.

b) Declaring the impugned notices bearing Rc.No.PT/3/2009-20 dated 30-6-2009 issued by the 3rd respondent & Prof. Tax Enrol, Trial No.311/2009-10 dated 22-2-2010 issued by the 4th respondent as illegal and without any authority of law and set aside the same and consequently refund the amount paid, and

c) To pass such other order or orders.”

When the matter is called, learned Government Pleader has produced the amendments made to the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987. As per the Andhra Pradesh Tax on Professions, Trades, Callings and Employments

(Amendment) Act, 2012 (Act No.14 of 2012), an explanation is added to the Banking Companies, as defined in the Banking Regulations Act, 1949, which came into force with effect from 15.06.1987. The explanation reads as under:

“For the purpose of this entry “Banking Companies” shall mean and include any bank, which come into existence after the year 1949 through separate Acts but whose operations are governed by the provisions of the Banking Regulations Act, 1949 (Central Act 10 of 1949) irrespective of how the bank (s) came into existence.”

In view of the aforesaid amendment, we are of the view that the petitioners are not entitled to the relief as prayed for.

Accordingly, the Writ Petition is dismissed. Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R. SUBHASH

REDDY, J

Dr. B. SIVA SANKARA

RAO, J

February 20, 2015
MD