**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE**
**AND**
**HON'BLE SRI JUSTICE S.V. BHATT**

**WRIT PETITION No. 7510 OF 2005**

**22-09-2015**

Between:
B. R. Hari Prasad and others.

… Petitioners

And

Thavanampalli Gram Panchayat,
Rep. by its Executive Officer,
Thavanampalli Mandal,
Chittoor District and others.

… Respondents

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

Heard learned counsel for the parties.

The petitioners in the instant writ petition make the following prayer:

> "For the reasons stated above it is prayed that this Hon'ble Court may be pleased to issue a writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the Respondents 1 and 2 in levying and collecting the Vehicle Tax from the petitioners who are owners of Tractors and Trailers through the 3rd respondent as arbitrary, unjust, illegal and contrary to the provisions of A.P. Panchayat Raj Act, 1994 and Motor Vehicles Act, 1988 and pass such other order or orders as may appear to be fit and proper in the circumstances of the case."

This Court while issuing notice on 07.04.2005 issued interim direction to respondent Nos.1 to 3 not to levy and collect vehicle tax from the petitioners. By virtue thereof, the petitioners are using their vehicles without payment of tax.

Whether the petitioners are liable to pay tax or not is the question and without determining such question, respondent Nos.1 and 2, according to the petitioners, had made an attempt to levy and collect tax from them. There is absolutely nothing on record to show that any such demand was made.

Keeping that in view and considering the nature of prayer made in the writ petition and the interim order passed by this Court, we are satisfied that this writ petition can be conveniently disposed of by the following order:

"It is open to respondent Nos.1 and 2 to issue notice to the petitioners, if they so desire and advised, asking the petitioners to pay vehicle tax under the provisions of the Andhra Pradesh Panchayat Raj Act, 1994 and if any such demand is made, it is open to the petitioners to file their reply to the notice and if any such reply is filed, respondent Nos.1 and 2 shall decide the question whether the petitioners are liable to pay such tax, after granting an opportunity of hearing to them. If the decision is adverse to the petitioners, it is open to them to take appropriate remedy against such decision."

With these observations, Writ Petition is disposed of. All contentions of the parties are kept open.

Miscellaneous petitions, if any, also stand disposed of. No order as to costs.

**DILIP B. BHOSALE, ACJ**

**S.V. BHATT, J**

22-09-2015
va/ks