

HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA
PRADESH

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No. 2227 of 2015

Date: 02.02.2015

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Between:

Sri Sai Priyadarshini Educational Society,
Prakasam District.

... Petitioner

And

Ongole Municipal Corporation,
Rep., by its Commissioner, Ongole,
Prakasam District & another.

... Respondents

This Court made the following:

**THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR**

WRIT PETITION No. 2227 of 2015

ORDER: (Per the Hon'ble the Chief Justice Sri Kalyan Jyoti Sengupta)

After hearing Mr. Ravi, learned Senior counsel for the petitioner and the learned counsel for the respondent Municipal Corporation, we dispose of the writ petition directing the 1st respondent to consider the petitioner's representation with regard to exemption and applicability of the property tax after it has become Municipal Corporation upon giving a hearing to the petitioner and pass a speaking order.

In the representation it appears that two contentions have been raised. One is that when the 1st respondent was a municipality the petitioner was enjoying exemption under Section 88 of the Andhra Pradesh Municipalities Act, 1963, and secondly, for such period the petitioner is not liable to pay any tax. It is absolutely a mixed question of fact and law, which can be effectively examined by the 1st respondent in terms of our order. The petitioner has however said that they are liable to pay the tax from the date on which the 1st respondent has become Corporation since the relevant law does not provide for exemption.

We accordingly allow the petitioner to pay the tax from the date on which the 1st respondent has become Municipal Corporation and the 1st respondent is directed to accept the same after assessment and issue necessary challans. The entire issue has to be decided in terms of this order within a period of eight weeks from the date of communication of this order.

Pending miscellaneous petitions, if any, shall also stand disposed of.

No order as to costs.

K.J. SENGUPTA, CJ

SANJAY KUMAR, J

Date: 05.02.2015
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