HON’BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE

AND

THE HON’BLE SRI JUSTICE S.V. BHATT

WRIT PETITION No.7221 of 2015

Dt: 03.06.2015

Between:

Smt. Manepalli Vijayalakshmi.

… Petitioner

And

Tadepalligudem Municipality,

Rep., by its Commissioner 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.7221 of 2015</u>

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

Heard learned counsel for the parties.

The petitioner, in the instant writ petition, seeks the following relief:

> "This Hon'ble Court may be pleased to issue writ of or writs more particularly one in the nature of Writ of Mandamus by declaring the inaction on the part of both the respondents by converting the building units in the premises bearing No.2-7-16/1, Mirayalvari Street, Tadepalligudem under assessment No.1080009707 from non residential to residential and assessing the said premises by not taking note of change of circumstances, issuing the property tax demand order bearing No.1080009707 nil dated for Rs.1,65,497 property tax in the name of petitioner's mother late Smt. Kodey Satyavathi is illegal, arbitrary and contrary to the principles of natural justice and assessment rules as laid down under Municipality Act consequently set aside the impugned notice No.1080009707 and direct the respondents to take note the change of use, name of the assessee and assess the above premises as residential by giving an opportunity to the petitioner as per principles of natural justice and pass such order or orders as this Hon'ble Court deems fit and proper in the interest of justice, otherwise the petitioner will sustain irreparable loss and injury."

Learned counsel for the petitioner, at the outset, invites our attention to the notice dated 06.02.2015 (Annexure P-7) and submits that it was issued to the petitioner's deceased mother, Smt.Kodey Satyavathi. She submits that the petitioner's mother died in April, 2000. After her death, the petitioner did not make any application to enter her name in the property tax register. She submits that the petitioner is the sole heir and legal representative of the deceased Kodey Satyavathi. Her statement regarding the death of Kodey Satyavathi has not been disputed by learned counsel appearing for the respondents.

In view thereof, we have no option but to set aside the notice. Hence, we pass the following order:

"The notice dated 06.02.2015 is set aside. It is open to the respondents to issue fresh notice to the petitioner, she being the sole heir and legal representative of the deceased Kodey Satyavathi. If any such notice is issued, it is open to the petitioner either to pay the tax demanded or to contest the notice before appropriate forum, in accordance with law."

With these observations, the writ petition is disposed of.

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

DILIP B. BHOSALE, ACJ

S.V. BHATT, J

Dt:03.06.2015

Kdl/Es