

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE**

**AND**

**THE HON'BLE SRI JUSTICE S.V. BHATT**

**W.P.No.22692 OF 2014**

**PC:** *(Per the Hon'ble Sri Justice S.V.Bhatt)*

Heard learned counsel Sri T.Srikanth Reddy for petitioner, learned Government Pleader for Revenue (AP) for respondents 1 to 4 and Sri P.Roy Reddy, learned Standing Counsel for APIIC.

The petitioner challenges proceedings No.82/2011/H dated 24.07.2014 of the 3<sup>rd</sup> respondent. The issue arises under the Andhra Pradesh Agricultural Land (Conversion for Non-agricultural Purposes) Act, 2006 (for short 'the Act').

The petitioner challenges the levy and demand of conversion tax *inter alia* on the ground that the conversion of subject land from agricultural to non-agricultural purpose was prior to the Act coming into force; that the lands held by the petitioner are exempt under Section 7 of the Act; and that the impugned proceedings do not refer to these crucial aspects and they are liable to be set aside.

The learned counsel appearing for the petitioner and the learned Government Pleader state that having regard to the view taken by this Court in W.A.No.702 of 2010 and batch dated 28.08.2015, the 3<sup>rd</sup> respondent can be directed to re-examine the issue of date/time of conversion of petition land and pass appropriate orders in accordance with law.

Having regard to the submission of the learned counsel appearing for the parties, we are satisfied that the writ petition can be disposed of by this order:

“The petitioner is given four weeks time, from the date of receipt of a copy of this order, to file explanation/reply on the proposed demand of conversion tax by the 3<sup>rd</sup>

respondent.

The 3<sup>rd</sup> respondent is directed to consider the explanation and pass a detailed order adverting to the objections raised by the petitioner.

The order granted on 08.08.2014 shall remain operative till an order is passed and communicated to the petitioner by the 3<sup>rd</sup> respondent.

The petitioner is given liberty to communicate a copy of this order to the 3<sup>rd</sup> respondent within two weeks from the date of receipt of a copy of this order and the 3<sup>rd</sup> respondent is directed to complete the entire exercise on the proposed levy of land conversion tax within a period of three months thereafter positively”.

Writ petition is, accordingly, disposed of.

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

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**DILIP B. BHOSALE, ACJ**

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**S.V.BHATT, J**

Date: 28.10.2015

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