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

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Writ Petition No.502 of 2005

Date: 09.09.2015

Between:
Bajrang Prasad,
Adilabad District and others.

Petitioners

And

The Municipal Council,
Represented by its Commissioner,
Adilabad and another.

… Respondents

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

Writ Petition No.502 of 2005

ORDER: (Per Hon'ble Sri Justice S.V. Bhatt)

Heard Mr. S. Chandra Sekhar, learned counsel for the petitioners, Mr. N. Praveen Kumar, learned Standing Counsel for the 1st respondent and learned Government Pleader for Municipal Administration for the 2nd respondent.

Petitioners pray for the following reliefs:

> "(1) Directing the respondent No.1 herein to recalculate the assessment of property tax in respect of H. No. 4-4-122/2/A, H. No. 4-4-122/2, H. No. 4-4-122/1A, situated at Vidyanagar Revenue, Ward No.4, Block No.4 of Adilabad Town, following the Division Bench Judgment of this Hon'ble Court passed in A.S. No.122/1995, Dt. 26-8-1977, i.e., enhancement of tax not more than 100% on the existing tax and then according to A.P. Municipalities (Assessment of Taxes) Rules, 1990, i.e., enhancement of property tax for not more than 75% on the existing tax in the 1993 revision and subsequent 2002 revision ?
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> (ii) Declare the property tax demand notice (a) vide No. 10940000046635, Dt. 9-11-2004 issued for H. No. 4-4-122/2A; (b) Vide No. 10940000046634 Dt: 9-11-2004 issued for H. No. 4-4-122/2; (c) Vide No. 10940000046632, dt. 9-11-2004 issued for H. No. 4-4-122/1A; is illegal, arbitrary and violative of Article 14 of Constitution of India and against the Division Bench Judgment of this Hon'ble Court, in A.S. No. 122/95, dt. 26-8-1997 and against the A.P. Municipalities (Assessment of Taxes) Rules, 1990."

On 27.1.2005, the respondents were directed not to take coercive steps for recovery of tax pursuant to the impugned demand notices. The interim order is in force as on date.

We have perused the material available on record.

In our considered view, the effort in the writ petition is for re-consideration of revision of property tax by the Municipal Council, keeping in mind the view taken by this Court in A.S. No. 122/95, dated 26.8.1997.

Having regard to the fact that the respondents are restrained from taking any coercive steps from 27.1.2005, we are satisfied that the writ petition can be disposed of by giving liberty to the petitioners to make a representation to Municipal Council/Respondent No.1 within two weeks from the date of receipt of a copy of this order and the 1st respondent is directed to examine the representation, pass appropriate orders and communicate the decision to the petitioners. The representation shall be disposed of within a period of two months from the date of receipt of representation. Till the decision is taken and communicated, the interim order dated 27.1.2005, is directed to be in force.

The writ petition is accordingly disposed of.

Consequently, pending miscellaneous applications shall also stand closed. No costs.

DILIP B. BHOSALE, ACJ

S.V. BHATT, J

9th September, 2015

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