

THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.11096 OF 2016

ORDER:

Heard K. Rathangapani Reddy, learned counsel for the petitioner, and Sri N. Praveen Kumar, learned Standing Counsel for the

2nd respondent - Nagar Panchayat.

The prayer of the petitioner in this case is as under:

“The Hon'ble Court may be pleased to issue to issue an appropriate writ, order or direction more particularly one in the nature Writ of Mandamus declaring the illegal action of the 2nd respondent in demanding the property tax in pursuance to the special notice to the petitioner dated 01.04.2016 without considering the petitioner's revision filed against the said notice and further action of the 2nd respondent in taking coercive steps to collect the tax as per the impugned Special Notice as being illegal, arbitrary, violative of Articles 14, 19 and 21 of the Constitution of India and consequently to direct the respondent No.2 not to take any coercive steps against the petitioner in pursuance to the aforesaid impugned special notices, and pass such other order or orders as this Hon'ble Court may deem fit and proper in the interest of justice.”

As the petitioner has already filed a revision before the Commissioner, Ibrahimpatnam, Ranga Reddy District, as regards the enhancement of tax under special notice dated 29.03.2016, this Court sees no reason to entertain this writ petition for adjudication on merits.

It is therefore for the Commissioner, Ibrahimpatnam, Ranga Reddy District, to consider the said revision under Rule 12 of the Taxation and Finance Rules in Schedule II of the Andhra Pradesh Municipalities Act, 1965, and pass appropriate orders thereon. Pending such exercise, the enhanced tax shall not be given effect to and no coercive measures, including encashment of the cheques dated 06.04.2016 and 16.04.2016, shall be resorted to. The petitioner shall however pay the admitted tax amounts along with arrears, if any. The Commissioner shall dispose of the revision expeditiously and in any event, not later than four weeks from the date of receipt of a copy

of this order.

The writ petition is disposed of with the above directions.
Pending miscellaneous petitions, if any, shall stand closed in the light
of this final order. No order as to costs.

**JUSTICE SANJAY
KUMAR**

04.04.2016

GJ