**THE HON'BLE SRI JUSTICE P.NAVEEN RAO**

**WRIT PETITION No. 13750 OF 2013**

**DATED 24TH NOVEMBER, 2016**

Between:

A.V.Narasimham … Petitioner

AND

The Government of Andhra Pradesh,
Rep. by its Secretary,
Department of Municipality & Urban Development,
Secretariat, Hyderabad, and another … Respondents

THE COURT MADE THE FOLLOWING

**ORDER:**

The petitioner challenges proceedings Rc.No. 7199/12-A1 dated 23-03-2013, whereunder the revisional authority confirmed the enhanced property tax assessment of the subject premises. The tax assessment levies property tax of Rs.2,74,320/-.

2. The order of enhancement of property tax is challenged on various grounds. The principal ground of challenge is that prior to making the enhanced assessment of property tax, no prior opportunity was afforded to the petitioner. It is further allegation that such enhancement is contrary to various Government Orders on which reliance was placed as the petitioner is burdened with very high property tax without any justification.

3. This Court, by order dated 30-04-2013, granted *interim* stay on the proceedings of enhancement of property tax assessment. When the matter is taken up, learned counsel for the petitioner agreed for disposal of this Writ Petition remitting the matter to the assessing authority to assess the property tax leviable from the petitioner by putting the petitioner on notice indicating the basis of assessment of levy of property tax on the subject property of the petitioner and on receipt of notice, the petitioner shall respond by submitting explanation/objections on such revision and on due consideration of the explanation/objections filed by the petitioner, the respondent authority shall pass final orders in accordance with law.

4. Having regard to the fact that the petitioner's property is a commercial establishment and the property tax that he has been paying was originally assessed in the year 2007, the petitioner is directed to pay 50% of the assessment made in the impugned proceedings from the date of such

assessment within three weeks from today. Subject to payment of this amount only, the assessing authority is required to conduct fresh assessment. If the amount is not paid within the time granted, it is open to the respondent municipal corporation to take coercive steps against the petitioner as per earlier assessment without any further notice.

5. The Writ Petition is, accordingly, disposed of. Pending miscellaneous petitions, if any, in this Writ Petition shall stand closed as infructuous. No costs.

**_P.NAVEEN RAO, J._**

Date: 24-11-2016.
JSK