

THE HON'BLE SRI JUSTICE SANJAY KUMAR

-
WRIT PETITION No.11004 OF 2016

ORDER:

Heard Sri K. Ramakoteswara Rao, learned counsel for the petitioners, and Sri Nimmagadda Venkateswarlu, learned Standing Counsel for the Machilipatnam Municipality.

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

“For the reasons stated in the accompanying affidavit, it is hereby prayed that this Hon'ble Court may be pleased to issue a Writ, Order or direction more particularly one in the nature of Writ of Mandamus to set-aside the impugned Notices with regard to Assessment No.1070021438, dt.16.10.2015, Assessment No.1070001266, dt.18.01.2016, Assessment No.1070001272, dt.18.01.2016 and Assessment No.1070024688, dt.18.01.2016, issued by the 2nd respondent against the petitioners, subsequently, to revise the Property Tax of the petitioners, U/Section 92 of the A.P. Municipalities Act, 1965 and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.”

Though the petitioners claim to have made representations to the Municipality seeking exemption of their properties from levy of property tax, perusal of their representations reflects that they only sought for revision of the tax from higher to lower bracket. Further, no grounds were raised by them in the representations with regard to the valuation of the property in respect of which the property tax is now sought.

The writ petition is accordingly disposed of permitting the petitioners to file a revision under Rule 12 of the Taxation and Finance Rules in Schedule II of the Andhra Pradesh Municipalities Act, 1965, within a period of two weeks from the date of receipt of a copy of this order. In the event such a revision is filed, the Commissioner, Machilipatnam Municipality, shall consider the same in accordance with the due procedure and the relevant law and dispose of the same

expeditiously and in any event, not later than four weeks from the date of receipt thereof. The petitioners shall however pay the admitted tax and arrears thereof, if any. In the event the petitioners fail to file a revision as permitted by this Court within the time stipulated, this order shall stand recalled and it shall be open to the Municipality to proceed in the matter in accordance with law.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

**JUSTICE SANJAY
KUMAR**

4th April, 2016
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