

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
THE HON'BLE SRI JUSTICE P.NAVEEN RAO**

WRIT PETITION No.517 of 2005

Dt:10.03.2016

Between:

M/s.Andhra Cements Limited.

... Petitioner

And

Vijayawada Municipal Corporation.

... Respondent

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
THE HON'BLE SRI JUSTICE P.NAVEEN RAO**

WRIT PETITION No. 517 of 2005

ORDER: (per the Hon'ble the Acting Chief Justice Dilip B. Bhosale)

None appears for the parties.

While admitting the writ petition on 31.03.2005, interim order, dated 27.01.2005, was continued and it is operating till today. By order, dated 27.01.2005, the respondent-Municipal Corporation authorities were directed not to take any coercive steps for recovery of the tax pursuant to the demand notice, dated 26.11.2005, in respect of Assessment Nos.4160-C and 4150/216.

The basic challenge in the writ petition is to the notice, dated 26.11.2004, on the ground that it was issued without disposing of the objections submitted by the petitioner, dated 08.04.2004 in respect of the subject assessments.

Keeping the principal prayer in view and having regard to the interim order passed by this Court on 27.01.2005, we are satisfied that this writ petition can be conveniently disposed of by the following order:

“The respondent-Corporation shall consider the objections submitted by the petitioner on 08.04.2004 in respect of Assessment Nos.4160-C and 4150/216 as expeditiously as possible and preferably within a period of 12 weeks from the date of receipt of this order. In the meanwhile, the demand notice, dated 26.11.2004, shall remain in

abeyance. It is made clear that if the objections are allowed, the demand notice shall either stand set aside or modified in terms of the order that will be passed after the objections are heard. If the objections are rejected, it would be open to the respondent-Corporation to recover the tax as per the demand notice, dated 26.11.2004. We hope and trust that the concerned authority of the Municipal Corporation shall consider the petitioner's objections on merits in accordance with law and shall pass speaking order within the stipulated time. All contentions on merits are kept open.

With these observations, the writ petition is disposed of.

Consequently, miscellaneous petitions, if any, also stand disposed of. There shall be no order as to costs.

DILIP B. BHOSALE, ACJ

P.NAVEEN RAO,J

Dt:10.03.2016

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