THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

<u>Writ Petition No.329 of 2007</u>

<u>ORDER:</u> (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Both Sri P.Sri Raghu Ram, learned Senior Counsel appearing on behalf of the petitioner, and the learned Government Pleader for Revenue (AP) would agree that the Revenue Divisional Officer, in passing the impugned order dated 17.06.2006/14.09.2006, had erred in applying the judgment of the Supreme Court in ***Federation of A.P.Chambers of Commerce & Industry vs. State of A.P.***[1] prospectively, though the law declared by the Supreme Court, unless specifically made applicable prospectively, would have application from the date on which the Andhra Pradesh Non-Agricultural Lands Assessment Act, 1963 came into force.

While Sri P.Sri Raghu Ram, learned Senior counsel appearing on behalf of the petitioner, would contend that, once this part of the order is set aside, the petitioner is entitled for refund in terms of the impugned order, the learned Government Pleader for Revenue would submit that, since the petitioner is liable to tax for the previous years, this Court should permit the Revenue Divisional Officer to re-compute the liability.

As the petitioner's claim in this writ petition is for refund of the amount due, we consider it appropriate, while permitting the Revenue Divisional Officer to re-compute the liability of the petitioner towards non-agricultural land assessment tax, to specify a time frame within which the exercise of re-computation shall be completed.

The Writ Petition is disposed of directing the Revenue Divisional Officer to re-compute the liability of the petitioner, with regards payment of NALA tax, after giving them an opportunity of being heard, within three months from the date of receipt of a copy of this order. If, on re-computation, any amount is liable to be refunded to the petitioner, the

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[1] (2000) 6 Supreme Court Cases 550

said amount shall be refunded to them within two months thereafter. If, on the other hand, the petitioner is found liable to pay NALA tax, it is open to the respondents to take necessary action in accordance with law. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A.SHANKAR NARAYANA, J)

19th December, 2016
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THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.329 of 2007

Date: 19.12.2016

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