

THE HON'BLE SRI JUSTICE SANJAY KUMAR

-
WRIT PETITION No.10528 OF 2016

ORDER:

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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the illegal action of the 2nd respondent in demanding the property tax in pursuance to the special notices to the petitioners dated 1.10.2015 without considering the petitioners objections/ revisions filed against the said notices and further action of the 2nd respondent in taking coercive steps to collect the tax as per the impugned Special Notices 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 petitioners 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.”

The petitioners' representations dated 25.01.2016, 24.01.2016, 19.01.2016, 02.01.2016 and 05.01.2016 respectively made to the Commissioner of the Nandikotkur Municipality are in effect revisions under Rule 12 of the Taxation and Finance Rules in Schedule II of the Andhra Pradesh Municipalities Act, 1965. It is therefore for the Commissioner of Nandikotkur Municipality to consider the same and take appropriate action thereon. Pending such exercise, payment of the enhanced property tax cannot be insisted upon.

The writ petition is accordingly disposed of directing the Commissioner of Nandikotkur Municipality to consider the petitioners' revisions dated 25.01.2016, 24.01.2016, 19.01.2016, 02.01.2016 and 05.01.2016 respectively in accordance with law and pass appropriate orders thereon. Pending such exercise, the petitioners shall pay the

admitted property tax amounts and no coercive measures shall be taken for collection of the enhanced property taxes.

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

**JUSTICE SANJAY
KUMAR**

1st April, 2016
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