

THE HON'BLE SRI JUSTICE SANJAY KUMAR

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WRIT PETITION No.9949 of 2016

ORDER:

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

“The Hon’ble Court may be pleased to issue a Writ, Order, or Direction more particularly one in the nature of Writ of Mandamus declaring that the action of the respondents in demanding to pay property tax from the Year 2012 instead of the Year 2014 as per Special Notice of Property Tax dated 03-07-2015 without passing any orders on the review application dated: 15-12-2015 submitted by the petitioner is highly arbitrary, bad and illegal and pass such other order or orders as deem fit and proper.”

Perusal of the review application dated 15.12.2015 filed by the petitioner reflects that no grievance was set out therein by the petitioner in the context of the increase in the assessment of the property.

Rules 11 and 12 of the Taxation and Finance Rules in the II Schedule to the Andhra Pradesh Municipalities Act, 1965, provide an efficacious remedy in the form of a revision to the Commissioner of the Municipality against increase in the property taxes.

As the petitioner has not chosen to avail this remedy, the writ petition is disposed of permitting him to file a proper application in terms of the afore-stated rules before the authority concerned setting out his grievance as regards the increase in the assessment of the value of the property for levy of property taxes. This application shall be filed within two weeks from today and the Commissioner, Miryalguda Municipality, the 3rd respondent herein, shall consider the same in accordance with law and pass appropriate orders thereon. The petitioner shall however pay the arrears for the year 2015-16, if any, at the rate of the admitted amount of Rs.1,70,000/- which was being paid by him earlier. In the event the petitioner fails to file the revision application within the time stipulated above, this order shall stand recalled and the municipal authorities would be at liberty 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

Date:01.04.2016

Note:

Furnish C.C. in three days.

(B/o)

GJ