THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.10206 OF 2016

ORDER:

Heard Sri Ravulapati Sreenivasarao, learned counsel for the petitioners, and Sri N. Praveen Kumar, learned Standing Counsel for the second respondent Municipality.

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

> "For the reasons stated in the accompanying affidavit that it is prayed that the 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 action the Respondent No.2 issuing the Special notice of property tax, vide its assessment No: 1180002119, dt: NILL and the same had served to the petitioner
> dt:12-09-2015 and issuance of demand bill vide its assessment No.1180002119, dt: 03-12-2015 and the same was served to the petitioner on dt:04-02-2016 as illegal; arbitrary and violative of the rights guaranteed under the Constitution of India and consequently set aside the same and to pass such other order or orders as this Hon'ble Court may deem fit and proper in the interest of justice."

Though the petitioners seem to have made representations dated 30.09.2015, 12.12.2015 and 08.02.2016 to the Commissioner, Kodad Municipality, perusal thereof reflects that no complaint as such had been raised thereunder as to the valuation of the property for the purpose of levy of property tax.

In that view of the matter, the petitioners are permitted to make a fresh complaint setting out their grievance as to the increased valuation of the property for the purpose of levying property tax, within two weeks from today. In the event such a complaint is made, the Commissioner, Kodad Municipality, shall treat the same as a revision under Rule 12 of the Taxation and Finance Rules in Schedule II of the Andhra Pradesh Municipalities Act, 1965, consider the same in accordance with law and pass appropriate orders thereon. Pending this exercise, the Municipality shall not give effect to the impugned demand notice whereby it sought payment of the enhanced property tax. The petitioners shall however pay the admitted property tax and arrears thereof, if any. In the event the petitioners fail to make a fresh complaint within the time stipulated above, this order shall stand recalled and it shall be open to the Municipality to proceed in the matter in accordance with law.

The writ petition is disposed of with the above directions. 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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