

IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA
PRADESH

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

-
WRIT PETITION No. 10727 of 2008

Date: 30.03.2016

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Between:

APSRTC, rep., by its Depot Manager,
Kadiri, Ananthapur District.

... Petitioner

And

The Govt., of A.P., rep., by its Principal Secretary,
Revenue Department,
Hyderabad & another.

... Respondents

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

WRIT PETITION No. 10727 of 2008

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

Heard learned counsel for the parties.

This writ petition impugns the notice, dated 25.01.2008, whereby the concerned authority had demanded arrears of Nala tax of Rs.6,02,537/- for the period between 01.07.1995 and 30.06.2008 from the petitioner – Corporation. Petitioners claim that they being charitable institution are exempted from payment of such tax.

This Court, while admitting the writ petition on 14.05.2008, had granted interim stay subject to condition of the petitioner depositing 50% of the demanded amount within four weeks from the date of the order.

Sri A. Rama Rao, learned counsel for the petitioners, submits that the petitioners deposited the said amount with the concerned authority. He further submits that the petitioners claim that they are exempted from payment of tax, as demanded, may be considered afresh by the concerned authority. As a matter of fact, he also invited our attention to Annexure-P5, dated 29.03.2008, by which the petitioners raised an objection against

the demand of Nala tax claiming exemption, as aforementioned.

Sri Bhaskar Reddy, learned counsel appearing for the respondents, submits that petitioners may be directed to make a fresh representation to the concerned authority seeking exemption within a period of four weeks from today and on such representation being made, the concerned authority shall consider the same on merits in accordance with law.

Sri A. Rama Rao, learned counsel for the petitioners, submits that the petitioners are prepared to make representation, as aforementioned, within a period of four weeks from today. He seeks direction to the concerned authority to decide the representation within time frame and till then not to take coercive action against the petitioner – Corporation.

In the circumstances, we dispose of the writ petition by the following order:

“Petitioner - Corporation is allowed to make a fresh representation seeking exemption, as aforementioned, within a period of four weeks from today. The petitioner shall place a copy of the writ petition with annexures on record along with the representation. It is open to the petitioners to challenge the assessment on other grounds also, if so advised.

The concerned authority shall decide the petitioners' representation as expeditiously as possible and preferably within a period of twelve weeks from the date of the representation. Payment already made would be subject to outcome of the representation. It is needless to mention that if the representation is allowed, the respondents shall refund the amount paid by the

petitioners, within a period of six weeks from the date of the decision and if the amount is not refunded, the respondents will have to refund the same with interest @ 6% per annum. If the decision of the authority is adverse to the petitioners, the petitioners shall deposit the balance 50% amount within a period of six weeks from the date of the order subject to their right to challenge the said order in appropriate proceedings. All contentions of the parties are kept open.”

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

DILIP B.BHOSALE, ACJ

P. NAVEEN

RAO, J

Date: 30.03.2016
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