

THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.10595 OF 2016

ORDER:

Heard Sri Ravulapati Sreenivasarao, learned counsel for the petitioner, and Sri N. Praveen Kumar, learned Standing Counsel for the Kodad Municipality.

Sri Ravulapati Sreenivasarao, learned counsel, states that his client would prefer to file a revision under Rule 12 of the Taxation and Finance Rules in Schedule II of the Andhra Pradesh Municipalities Act, 1965, before the Kodad Municipality in relation to the enhancement of the property tax.

In that view of the matter, this Court finds no reason to entertain this writ petition for adjudication on merits.

The writ petition is accordingly disposed of leaving it open to the petitioner to file a revision under Rule 12 of the Taxation and Finance Rules promulgated in the A.P. Municipalities Act, 1965, in relation to the enhancement of property tax within two weeks from today. In the event such a revision is filed, the Commissioner, Kodad Municipality, shall consider the same in accordance with law and pass appropriate orders thereon. Pending disposal of the revision, no coercive measures shall be initiated but the petitioner shall pay the admitted property tax amount. In the event the petitioner fails to file a revision within the time stipulated above, this order shall stand recalled and it shall be open to the municipal authorities to take appropriate action 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**

1st April, 2016
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