THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.10514 of 2016

ORDER:

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

"It is prayed that this Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ or Writs, Order or Direction, declaring the action of 3rd respondent in enhancing the property taxes contrary to the provisions of AP Municipalities (Assessment of Taxes) Rules, 1990 more particularly Rules 16 and 17 of the said Rules and making demands on the members of petitioner association as illegal and arbitrary and to consequently direct the third respondent to forthwith assess the property tax by duly following the provisions of AP Municipalities (Assessment of Taxes) Rules, 1990 more specifically Rules 16 and 17 of the said Rules in respect of members of petitioner association who are residents of localities coming under third respondent; Award costs and pass such other or further orders as are deemed fit and proper in the circumstances of the case."

However, when it was pointed out that Rules 16 and 17 of the Andhra Pradesh Municipalities (Assessment of Taxes) Rules, 1990, were omitted as long back as in the year 2011, Sri N. Ranga Reddy, learned counsel for the petitioner – Society, stated that his client may be granted leave to file a revision before the Commissioner, Pamidi Nagara Panchayat, Pamidi, Ananthapur District.

In that view of the matter, the writ petition is disposed of permitting the petitioner to file a revision under Rule 12 of the Taxation and Finance Rules in Schedule II of the Andhra Pradesh Municipalities Act, 1965. In the event such a revision is filed, the revisionary authority shall consider the same in accordance with law and pass appropriate orders.

Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

JUSTICE SANJAY KUMAR

Date:01.04.2016
PGS