

THE HON'BLE SRI JUSTICE P.NAVEEN RAO

WRIT PETITION No.41598 OF 2016

DATED : 30.11.2016

Between :

M/s.Visakha Model School for the Blind,
(Under the Management of Mission for the Blind)
having its office at Madhurawada,
Visakhapatnam -530 041, rep., by its Correspondent.
.. Petitioner

And

The Greater Visakhapatnam Municipal Corporation,
Visakhapatnam, rep., by its Commissioner & another
.. Respondents



This court made the following :

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ORDER :

Petitioner alleges that it is a Charitable institution involved in providing free education to the blind and is a non-profitable Organization. Petitioner claims that it is entitled to claim exemption from payment of property tax on account of the service rendered by the petitioner. Seeking exemption from payment of property tax, petitioner submitted a representation on 04.07.2014. But so far no orders are passed. On the contrary, on 04.03.2016 a demand is made by the respondent-Corporation, asking the petitioner to pay property tax due of Rs.1,65,892/-. Alleging inaction on the representation submitted, this writ petition is filed.

2. Whether petitioner is entitled to claim exemption from payment of property tax is a matter for consideration of the respondent-Municipal Corporation. However, until a decision is taken by the municipal Corporation granting exemption, any person is liable to pay tax as demanded by the Municipal Corporation. Admittedly, an assessment was made by the Municipal Corporation on 04.03.2016 and notice was served. But the petitioner did not pursue the matter and invoked the jurisdiction of this Court by the end of November, 2016.

3. Having regard to these facts, the Writ petition is disposed of directing the respondent-Municipal Corporation, to consider the representation submitted by the petitioner on 04.07.2014 and pass orders as warranted by law and communicate the same to the petitioner. Subject to payment of 50% of the demanded amount

vide proceedings dated 04.03.2016, within a period of six weeks from the date of receipt of copy of this order, no coercive steps shall be taken against the petitioner. As and when the amount is paid within the time stipulated above, the respondent-Corporation shall pass orders within a period of six weeks thereafter. There shall be no order as to costs.

Miscellaneous petitions, if any, pending in this writ petition shall stand closed.

30th November, 2016
Rds

P.NAVEEN RAO,J

