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

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

WRIT PETITION No. 16954 of 2008

Date: 30.03.2016

Between:

APSRTC, rep., by its Executive Engineer (H.Q.),
Hyderabad.

… Petitioner

And

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

… Respondents

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

WRIT PETITION No. 16954 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 05.03.2008, whereby the concerned authority had demanded arrears of non-agricultural tax of Rs.1,52,896/- for the period between 1968 and 2005 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 05.08.2008, had granted interim stay.

Sri N. Vasudeva Reddy, learned counsel for the petitioners, 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-P3, dated 07.03.2008, by which the petitioners raised an objection against the demand of non-agricultural tax claming 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 N. Vasudeva Reddy, 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. If the decision of the authority is adverse to the petitioners, the petitioners shall deposit the entire demanded 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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