THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION NO.11726 OF 2016

O R D E R

Heard Sri K.Subrahmanyam, learned counsel for the petitioners, and Sri Nimmagadda Venkateswarlu, learned standing counsel for the Narsimpatnam Municipality.

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

> 'The Hon'ble Court may be pleased to issue a Writ, Order or direction more particularly one in the nature of writ of mandamus declaring the action of the Respondents in serving special notices to the Petitioner Association without considering the Revision filed by the Petitioner Association, Narsipatnam, as contemplated under Section 81 to 89 of Municipalities Act, 1965 and Schedule II of Taxation & Finance Rules 1 to 25 in disposing of the Revision and without issuing any Demand Notice U/A. 14 of the Constitution of India is bad, illegal and arbitrary and allow the Writ Petition in the interest of justice and pass other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.'

Sri K.Subrahmanyam, learned counsel, relied upon ***THE TAX PAYERS ASSOCIATION, TIRUPATHI V/s. THE COMMISSIONER AND SPECIAL OFFICER, TIRUPATHI MUNICIPALITY***[1] in support of his contention that a revision can be maintained by the association of property tax payers.

In the light of the above stated decision and considering the general grounds raised by the first petitioner association in its revision dated 15.03.2016 filed before the Commissioner, Narsipatnam Municipality, Narsipatnam, which requires to be considered under the provisions of Rule 12 of the Taxation and Finance Rules in Schedule-II to the Andhra Pradesh Municipalities Act, 1965, the writ petition is disposed of directing the Commissioner, Narsipatnam Municipality, to consider the aforestated revision dated 15.03.2016 in accordance with the due procedure laid down by law and take appropriate action thereon. This exercise shall be completed expeditiously and in any event, not later than two weeks from the date of receipt of a copy of this order. The members of the petitioner association shall continue to pay the admitted tax amounts. In the meanwhile, no coercive measures shall be initiated by the Municipality for collection of the enhanced property tax, pending disposal of the revision. Pending miscellaneous petitions shall stand closed. No order as to costs.

SANJAY KUMAR, J

11th APRIL, 2016

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[1] 1977 aphc Notes 197