THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION NO.11199 OF 2016

O R D E R

Heard Sri S.S.N.Moorthy, learned counsel for the petitioner, and Sri Nimmagadda Venkateswarlu, learned standing counsel for Tenali Municipality.

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

> 'For the reasons stated in the accompanying affidavit, the petitioner herein prays that this Hon'ble Court may be pleased to issue a writ order or direction more particularly in the nature of writ of Mandamus or any other appropriate Writ, Order or orders, Direction or Directions to Declare the inaction of the Second Respondent, in not Considering the Objections in form of revision filed by Mother of the Petitioner and not Assessing Property Tax Under Section 87, of the A.P.Muncipalities Act,1965, Contrary to Rule 14 of Schedule-II of A.P.Muncipalities Act,1965, and issuing a Demand Notice Dated 16-02-2016, calling the Petitioner to pay the Property Tax, for her Building with assessment Number 1028014801, bearing D.No.6-6-45, which is in dilapidated Condition since 30 Years, is illegal, contrary to the rules, arbitrary and Contrary to the Principles of Natural Justice, and Contrary to Sections 85 to 95 of A.P.Muncipalities Act and also Contrary to Rule 14 of ScheduleII of A.P.Muncipalities Act,1965, and consequently to Set aside the Notice dated 16-02-2016, and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.'

Admittedly, the petitioner's mother filed a revision during her lifetime in relation to the enhancement of the property tax but before its disposal, she passed away. As the petitioner did not take steps to get herself impleaded therein as the petitioner, the said revision would stand abated.

As an efficacious alternative remedy is provided to the petitioner by way of a revision under Rule 12 of the Taxation and Finance Rules in Schedule-II to the Andhra Pradesh Municipalities Act, 1965, this Court sees no reason to entertain this writ petition for adjudication on merits.

The writ petition is accordingly disposed of permitting the petitioner to file a revision under the aforestated provision before the Commissioner of Tenali Municipality within two weeks from today. Thereupon, the Commissioner shall consider the same in accordance with law and the due procedure and take appropriate action in the matter expeditiously and in any event, not later than four weeks from the date of receipt of the petitioner's revision. Pending this exercise, the impugned demand notice dated 16.02.2016 shall not be given effect to in so far as the enhanced property tax is concerned, but the petitioner shall continue to pay the admitted property tax amount. In the event the petitioner fails to file a revision within the time stipulated, this order shall stand recalled and the Municipality would be at liberty to proceed in the matter in accordance with law. Pending miscellaneous petitions shall stand closed. No order as to costs.

SANJAY KUMAR, J

6th APRIL, 2016

Note: Issue C.C. in three days.

B/o PGS