THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.10110 OF 2016

ORDER:

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

> "For the reasons stated in the accompanying affidavit, it is hereby prayed that this Hon'ble Court may be pleased to issue a Writ, Order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate writ declaring the impugned notice of the 2nd respondent
> Dt.21-3-2016 in respect of the assessment No.3269
> H.No.4-2-90/2 without taking into consideration the objections submitted on behalf of the petitioner Dt.14-10-2011 and without acting upon and ignoring the issuance of enquiry notice
> dt.18-10-2011 and the subsequent representations of the petitioner Dt.14-4-2014, Dt.16-11-2015 and Dt.26-3-2016 and without conducting any enquiry and without determining the actual payment of property tax as illegal, arbitrary and violative of the principles of natural justice and consequently direct the 2nd respondent determine the actual property tax payable by the petitioner and then only to issue demand notice to the petitioner in accordance with the provisions of A.P. Municipalities Act and grant such other relief or reliefs as this Hon'ble Court may deem fit and proper under the facts and circumstances of the case and in the interests of justice."

As the petitioner has already raised a complaint with regard to the enhancement of tax, the same can be considered by the Municipality as a revision under Rule 12 of the Taxation and Finance Rules in Schedule II of the Andhra Pradesh Municipalities Act, 1965, and the Commissioner would have to pass appropriate orders thereon in accordance with the due procedure prescribed in the Rules.

The writ petition is accordingly disposed of directing the Commissioner of Amalapuram Municipality to exercise powers under Rule 12 of the afore-stated Rules and dispose of the revision filed by the petitioner expeditiously and in any event, not later than four weeks from the date of receipt of a copy of this order. Pending the disposal of the revision, the enhanced tax shall not be given effect to but the petitioner shall continue to pay the admitted amount of tax.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

JUSTICE SANJAY KUMAR

4th April, 2016
IBL