

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

WRIT PETITION No. 9386 of 2016

Date:22.3.2016

Between:

M/s. Ramky Enviro Engineers Limited
6-3-1089/G/16, 3rd floor,
Gulmohar Avenue, Rajbhavan Road,
Somajiguda,Hyderabad – 500 082 and another

.....Petitioner

And

The Executive Officer,
Dundigal Gram Panchayat,
Rep by its Executive Officer,
Qutubullahpur mandal,
RR District, Hyderabad and others

.....Respondents

The Court made the following:

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
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PC: (Per the Hon'ble the Acting Chief Justice Dilip B.Bhosale)

Heard learned counsel for the parties. This writ petition challenges the action of the first respondent in issuing the demand notice dated 13.2.2016 and distraint order dated 18.2.2016, as confirmed by the second respondent in the proceedings dated 14.3.2016, as unlawful, illegal, unconstitutional and in violation of the provisions of Andhra Pradesh Panchayat Raj Act, 1994 (for short the Act, 1994) and the Rules made vide G.O.Ms.No. 30 PR & RD dated 20.01.1995 (for short the Rules) and also prayed for setting aside the same.

2. It appears, the petitioners had earlier filed W.P. No. 6621 of 2016 and it was brought to the notice of this Court that an appeal challenging the very same proceedings/notice was filed and pending. Hence, the writ petition was allowed to be withdrawn with liberty to the petitioners to challenge the order passed in the appeal in appropriate proceedings. Petitioners submit that after withdrawal of the earlier writ petition, the appellate authority rejected the appeal for want of compliance of Rules 19 and 20 of the Rules. Rule 20 provides for deposit of the property tax demanded. Since in the present case, appellant did not deposit the amount as per Rule 20, the appeal was rejected and consequential demand notice was issued. The petitioners accordingly have preferred the instant writ petition against the said notice.

3. Ms. Rubaina S. Khatoon, learned counsel for the petitioners submits that petitioners shall deposit 50 % of the total amount of Rs.1,11,04,800.00 within a period of two weeks from today and on such deposit being made, directions may be issued to the appellate authority to decide the appeal on merits. She, on instructions further submits that if the appeal is ultimately decided against the petitioners, before challenging the order passed in appeal in appropriate proceedings, petitioners shall deposit the remaining amount or the amount as per the order in the appeal, if any. Her submission is recorded and accepted.

4. Sri G.Narender Reddy, learned standing counsel for respondents 1 and 2 and Sri L.Prabhakar Reddy, learned counsel appearing for fourth respondent did not oppose seriously the prayer made by the learned counsel on behalf of the petitioners.__

5. Having considered the submissions of learned counsel for parties, we are satisfied that the following order shall meet ends of justice:

1) Petitioners shall deposit 50 % of the amount of Rs.1,11,04,800.00 specified in the notice impugned in the present writ petition within a period of two weeks from today. On such amount being deposited by the petitioners, the appellate authority shall consider and deal with the appeal on merits in accordance with law.

2) If order passed in the appeal is adverse to the petitioners, it is open for them to challenge the same in appropriate proceedings subject to deposit of the remaining amount or amount as per the order passed in the appeal, if any. We are passing this order in view of the concession made by the learned counsel for petitioners.

3. It is needless to mention that the appellate authority shall consider and decide the appeal on merits in accordance with law and after granting an opportunity of being heard to the petitioners. Till the petitioners deposit 50 % of the amount within the stipulated time, the respondents shall not take any coercive steps against them, and if amount is deposited, the respondents shall not take any coercive steps till disposal of the appeal.

4) The appellate authority shall dispose of the appeal as expeditiously as possible, preferably within a period of six months from the date of filing of the appeal. We make it clear that we have passed this order in view of the peculiar facts and circumstances of the case and same shall not be treated as a precedent.

Accordingly, the writ petition is disposed of. No costs. Miscellaneous petitions if any pending in the writ appeals shall stand closed.

DILIP B. BHOSALE, ACJ

P.NAVEEN RAO, J

Date: 22.3.2016
Tvk/kkm

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

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