HONOURABLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.20746 OF 2007

ORDER:

Heard the learned counsel for the petitioner. There is no representation on behalf of the respondents.

The present writ petition is filed by the petitioner questioning the proceedings issued in the form–demand notice dated 24-11-2004 taken upto a sum of Rs.93,132/- towards alleged tax arrears and current tax upto 31-3-2005 for the premises door bearing No.18-762 to 765 as arbitrary.

The facts of the case are that the petitioner is the owner of the building bearing door No. 18-762 to 765, a multi-complex at Church Street, Chittoor. He has constructed a building in the year 1974 and he has been paying property tax periodically without committing any default. In fact, he has paid property tax of Rs.2,395/- upto half year ending i.e., 31-3-2003. However, the impugned proceedings are issued demanding to pay a sum of Rs.93,132/- towards alleged arrears of tax and current tax upto 31-3-2005. Aggrieved by the same, the petitioner preferred revision and the same is pending consideration.

Counsel for the petitioner, while making his submissions, contended that the petitioner is liable to pay an amount of Rs.4,790/- for half year commencing from 1-4-2003. Therefore, by the date of impugned notice, he was liable to pay only Rs.19,160/- towards the tax on the said 1-4-2003 to 31-3-2005. In these circumstances, he has tendered a check bearing Number 607727 dated 22-12-2004 for an amount of Rs.19,160/- drawn on Canara Bank, Chitoor, through his brother Pattabhi Rami Reddy in favour of third respondent along with a covering letter dated 22-12-2004 drawing the attention of the third respondent to the G.Os under which tax could not be increased more than hundred percent, the cheque tendered was also encashed. He has also submitted that the enhancement of the property tax by the 3rd respondent is contrary to the judgment of Division Bench of this court in W.P.No.7363 of 2005 dated 5-4-2005 wherein this court directed the third respondent to implement G.O.Nos.154 and 167 dated 18-4-2002.

There is no representation on behalf of the respondents and though the writ petition is filed in 2007 till today, no counter affidavit is filed. Be that as it may, according to the petitioner, when the writ petition is filed in this court initially, this court on 4-10-2007 stayed the impugned proceedings subject to payment of Rs.50,000/- by the petitioner. It is brought to the notice of this court that the order dated 4-10-2007 has already been complied with and an amount of Rs.50,737/- was deposited under a stamped receipt dated 1-2-2008. The factual matrix in the present case is that since the enhancement of the property tax will be decided on the issue of the potentiality of the locality, usage of the building and location of the building basing on the walls and stones in the third respondent Municipality.

Whether the enhancement property tax is as per rules in force or not, this court can not go into that aspect. However, since a revision filed by the petitioner against the impugned proceedings is already pending, this court feels that the revisional authority may be directed to dispose of the proceedings within a reasonable period.

Accordingly, this Writ Petition is disposed of with a direction to the revisional authority to take into consideration the submissions made by the petitioner in the light of the orders which are in force and pass appropriate orders within a period of three months from the date of receipt of a copy of this order and till the disposal of the revision, the third respondent is directed not to take any coercive steps. No costs.

As a sequel, miscellaneous applications pending, if any, shall stand closed.

JUSTICE P.KESHAVA RAO

Dated 27th November, 2017.
Dvs

HONOURABLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.20746 OF 2007

Dated 27th November, 2017.

Dvs