THE HON'BLE SRI JUSTICE A.V.SESHA SAI

WRIT PETITION No.8484 of 2017

O R D E R:

Heard Sri J.Prabhakar, learned counsel for the petitioner and Sri G.Narender Reddy, learned counsel for the respondents.

2. In the present writ petition, the challenge is to the notice dated 17.12.2016 issued by the Grampanchayat Kothur, Kothur Village, Shadnagar Mandal, Ranga Reddy District/second respondent herein asking the petitioner herein to pay the property tax. According the learned counsel for the petitioner, the said notice is contrary to the Rules Relating to Certain Taxes and the Lodging of Moneys Received by the Gram Panchayat and Payment of Moneys from the Gram Panchayat Fund, 1995.

3. On the other hand, it is submitted by the learned Standing Counsel Sri G.Narender Reddy that under Rule 9 (3) of the said Rules petitioner herein can file a revision before the Executive Authority. Rule 9 (3) of the said Rules, reads as under:

> "9 (3) In every case in which, between one general revision and another the executive authority assesses any house for the first time on increases the assessment on any house otherwise than in consequence of a general enhancement of the rate at which the house tax is leviable, the executive authority shall intimate by a special notice to the owner or occupier of such house that a petition for revising the assessment will be considered if it reaches the gram panchayat office within sixty days from the date of service of such notice in the case of the State or Central Government or a company, and within thirty days from the date of service of such notice in other cases."

4. In view of the above alternative remedy available to the petitioner herein which provides for revision, this Court is not inclined to go into the merits of the matter. However, it is open for the petitioner herein to avail the said remedy as provided under the above said provision.

5. For the aforesaid reason, the writ petition is disposed of, keeping it open for the petitioner herein to file revision under the above mentioned Rule against the notice impugned dated 17.12.2016, within a period of three weeks from the date of receipt of the order. If any such revision is filed, the same to be considered and appropriate orders be passed in accordance with law, after giving notice and opportunity of hearing to the petitioner. Till such decision is taken, no coercive steps shall be taken pursuant to the impugned order. As a sequel, miscellaneous petitions, if any, shall stand disposed of. There shall be no order as to costs.

A.V.SESHA SAI, J

Date:10.03.2017
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Dated 10.03.2017

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