

THE HONOURABLE SRI JUSTICE RAJA ELANGO

WRIT PETITION No.14403 of 2016

ORDER:

This Writ Petition is filed, under Article 226 of the Constitution of India, by the petitioner seeking to declare the demand notice, dated 23.11.2015, issued by the respondents under Section 91 of the A.P. Municipalities Act for the property bearing H.No.5-65/7, Pedda Amberpet, Hayatnagar Mandal, Ranga Reddy District, as illegal and arbitrary and consequently direct respondents 2 & 3 to consider the representations of the petitioner, dated 16.09.2015, 30.01.2016 and finally 26.03.2016, pending before them.

2. Heard both sides and perused the material available on record.

3. The case of the petitioner is that the petitioner is the absolute owner of the property of agricultural land admeasuring Ac. 2.00 in Survey No.603, situated at Amberpet Kalan, Hayatnagar Mandal, Ranga Reddy District. The petitioner constructed a godown in the schedule property admeasuring 2,400 square feet and the respondents have allotted Door No.5-65/7 to the godown and the respondents evaluated the property tax to the godown basing on the prevailing annual rental value in the vicinity. It is further case of the petitioner that the petitioner has been paying the property tax without any objection, but the respondents have been increasing the property tax very heavily every year. For the year 2013-14, the respondents increased property tax to Rs.91,200/-, which the petitioner has paid and for the year 2014-

15, it was increased to Rs.95,760/-, and the petitioner paid the same. The respondents, for the current year 2015-16, have increased the property tax to Rs.1,29,548/- without there being any increase in annual rental value of the property assessment and there is no change in the market value or rental value of the vicinity nor the petitioner made any changes to the existing property.

4. The main grievance of the petitioner is that the respondents initially issued demand notice for property tax on 31.03.2015, to which the petitioner submitted a representation on 22.09.2015 objecting the increase of property tax and to revise the property tax, but the respondents did not pass any orders. Thereafter, the respondents have sent another notice on 28.11.2015 demanding property tax and the petitioner again submitted a representation on 30.01.2016, but the same was not considered. Thereafter the respondents issued another notice on 12.03.2016, which was not served on the petitioner, but the petitioner again submitted a representation on 26.03.2016 to the 2nd respondent. The respondents are threatening the petitioner for execution of distress of warrant for recovery of the property tax without considering the representations, dated 16.09.2015, 30.01.2016 & 26.03.2016, submitted by the petitioner.

5. Learned counsel for the petitioner submitted that the 2nd respondent shall consider the representations submitted by the petitioner, dated 16.09.2015, 30.01.2016 & 26.03.2016, and dispose of the same, as expeditiously as possible. It is further

informed by the learned counsel for the petitioner that the petitioner would pay 50% of the enhanced tax amount.

6. Considering the facts and circumstances of the case and the grievance of the petitioner and the submissions of the learned counsel for the petitioner, this Court is of the view that the writ petition can be disposed of with the following direction:

The 2nd respondent is directed to consider the representations made by the petitioner, dated 16.09.2015, 30.01.2016 & 26.03.2016, pass appropriate orders, as warranted by law, as expeditiously as possible, preferably within a period of eight (8) months from the date of receipt of a copy of this order and communicate the decision to the petitioner. In the meanwhile, the petitioner is directed to pay 50% of the enhanced tax amount. Subject to such payment being made, the respondent authorities shall not take any coercive measures to enforce payment of the balance 50%, till the disposal of the representations of the petitioner, dated 16.09.2015, 30.01.2016 & 26.03.2016, by the 2nd respondent.

7. With the above direction, the Writ Petition is disposed of. No costs. Consequently, miscellaneous petitions pending, if any, shall stand closed.

RAJA ELANGO,J

Date: 12th June, 2017

KL

THE HONOURABLE SRI JUSTICE RAJA ELANGO



WRIT PETITION No.14403 of 2016

Date: 12th June, 2017

KL