THE HON'BLE SRI JUSTICE A.RAMALINGESWARA RAO

WRIT PETITION No. 11904 of 2017

ORDER:

Heard learned counsel for the petitioner and learned Standing Counsel for the respondent.

This writ petition is filed challenging the notice, dated 03.02.2017, issued by the respondent under Se ction 76 of the Cantonments Act, 2006 provisionally assessing the tax at Rs.17,57,300/- with effect from 01.04.2006 in respect of the property of the petitioner giving liberty to him to file a revision petition before the Chief Executive Officer within 30 days after the date of service of the notice.

Learned counsel for the petitioner submits that after issuance of the notice, the property was seized *vide* order, dated 25.03.2017, and the tenants were not allowed to do business in the premises. He further submits that the petitioner would file a revision petition against the assessment of the tax within the time specified and the assessment is illegal.

Keeping in view the circumstances of the case, the order of seizure, dated 25.03.2017, shall be lifted, on condition of the petitioner depositing a sum of Rs.3,00,000/- (Rupees three lakhs only). The petitioner is entitled to file a revision petition within 30 days from today before the Chief Executive Officer challenging the assessment of the tax. It is needless to observe that the amount deposited by the petitioner under the present order shall be subject to the final orders to be passed by the competent authority with regard to the assessment of the tax. This order does not prevent the authorities from taking appropriate action in respect of the unauthorized structures, if any.

The writ petition is accordingly disposed of.

Miscellaneous petitions, if any, pending in this writ petition shall stand closed. There shall be no order as to costs.

A.RAMALINGESWARA RAO,J

Dt:07.04.2017

Note: Issue cc by 10.04.2017
(B/o)
kdl