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

WRIT PETITION No.5982 OF 2017

ORDER:

Heard learned counsel for the petitioner and the learned Standing counsel for the respondent Gram Panchayat.

A demand notice bearing assessment No.1021, dated 21.01.2017, issued by the Panchayat Secretary, Gram Panchayat Manchirevula, Ranga Reddy District, demanding a sum of Rs.61,375/- is under challenge in the present writ petition.

The sum and substance of the case of the petitioner is that enhancement of the property tax is abnormal and even without issuing notice the Panchayat Secretary has issued the impugned demand notice.

When the matter is taken up, it is submitted by the learned Standing counsel, Sri G. Narender Reddy, that the petitioner has an effective alternative remedy under the Rules notified vide G.O.Ms.No.30, dated 20.01.1995. Clauses 9 and 10 of the said Rules read as under:

> "**9**. (1) The executive authority may amend the assessment books at any time between one general revision and another by inserting any house therein or removing any house therefrom or by altering the valuation or classification of any house, or the amount of tax payable in respect thereof, or subject to any other rules which the Government may make in this behalf, by substituting therein for the name of the owner of any house, the name of any other person who has succeeded by transfer or otherwise to the ownership of the house;
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> (2) Such amendment shall be deemed to have taken effect on the first day of the year in which it is made:
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> Provided that when the amendment is made in any year after the expiration of the date on which payment of the tax is due, it shall have effect only from the succeeding year, except where the amendment gives affect to the fixation of the fair rent under the law relating to the control of lease and rent to buildings for the time being in force;
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> Provided further that, where the amendment is rendered necessary by reason of the fixation of the fair rent of a house under the law aforesaid, the amendment shall have effect as from the date on which the fair rent was so fixed;
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> (3) In every case in which, between one general revision and another the executive authority assesses any house for the first time or 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 offices 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.
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> (4) the above said sub-rules (1), (2) and (3) shall be applicable only to the new constructions and the extensions of the old constructions.
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> **10**. Any person, may, at any time, not being less than thirty days or more than sixty days before the end of a year, move the executive authority by revision petition to deduce the tax to which he is liable for the forthcoming year on the ground that the annual or capital value, as the case may be, of the house in respect of which tax is imposed, has decreased since the assessment of the house was last made or revised."

It is very much clear from a reading of the above clauses that the petitioner can approach the Executive Authority by way of revision against the subject demand notice. Rule 19 of the Rules also provides for an appeal to the Gram Panchayat. In view of the same, this Court deems it appropriate to relegate the petitioner to the said alternative remedy available to him.

For the aforesaid reasons, the writ petition is disposed of, keeping it open to the petitioner to file a revision petition before the Executive Authority against the impugned demand notice, within a period of one week from the date of receipt of a copy of this order and if any such petition is filed, the same be considered and appropriate action shall be taken in accordance with law, after giving notice and opportunity of hearing to the petitioner. Till such exercise attains finality, the respondents shall not take any coercive action against the petitioner.

Miscellaneous petitions, if any, shall also stand disposed of. No order as to costs.

A.V.SESHA SAI, J

Date: 22.02.2017
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