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

WRIT PETITION No.30813 of 2017

ORDER:

Heard learned counsel for the petitioner and Sri Ancha Panduranga Rao, learned Standing counsel for the 2nd respondent Municipality.

A notice, dated 12.02.2017, issued by the 2nd respondent Corporation under the provisions of Section 269(2) of the Municipal Corporation Act is under challenge in the present writ petition. By virtue of the said notice, the respondent Corporation informed the petitioner that in the event of non-payment of property tax within a period of 48 hours, the amenities such as drinking water supply and other sanitation facilities would be disconnected.

According to the petitioner, it is a non-governmental organisation and a charitable institution established with an object to feed the poor orphans and destitutes and is providing education, food, clothes, books and shelter freely irrespective of their caste, creed and religion. It is the further case of the petitioner that there are two buildings bearing Door Nos.55-8/1-01 and 55-3-4/1 and the said premises are situated at Subrahmanya Nagar, Rajahmundry and that building bearing D.No.55-3-4/1 is known as Miriam Children's Home (Ashram), exclusively for providing accommodation and education to the orphans and destitutes, whereas, the building bearing D.No.55-8/1-01 is exclusively intended for the purpose of Church of Jesus Christ, which is otherwise known as Manna Church. It is stated in the affidavit filed in support of the writ petition that after receipt of the impugned notice, the petitioner submitted a representation on 20.02.2017, requesting the 2nd respondent Corporation to grant exemption from payment of property tax for the above said buildings stating that it is undertaking charitable activities only and it is not a profit making institution. It is also averred in the writ affidavit that previously when the respondent Corporation issued similar demand notice for payment of property tax, the petitioner submitted representations and requested to withdraw the said notice and accordingly the respondents have positively considered the same.

According to the learned counsel for the petitioner, the petitioner is entitled for the benefit of exemption under G.O.Ms.No.468, dated 31.07.1993, and placed heavy reliance on Clause (iii) of paragraph 5 of the said Government order, which deals with exemption from payment of property tax in respect of buildings owned and used as recognized educational institutions including Hostels, Charitable hospitals and dispensaries.

On the other hand, it is submitted by the learned Standing counsel for the respondent Corporation that there is no evidence to show that the petitioner submitted representation on 20.02.2017, seeking exemption and no acknowledgement is filed along with the writ petition and that the representation is an unsigned one.

Eventually, it is submitted by the learned counsel for the petitioner that the petitioner may be permitted to submit a fresh explanation/representation to the respondent Corporation for exemption of payment of property tax. On hearing the same, it is submitted by the learned Standing counsel that if such a representation is made by the petitioner, the same will be verified and appropriate action will be taken by the respondent Corporation strictly in accordance with law.

In view of the above submissions, the writ petition is disposed of, keeping it open for the petitioner to submit a fresh representation to the 2nd respondent for redressal of its grievance, within a period of two weeks from the date of receipt of this order. If any such representation is made within the time stipulated above, the same be verified and appropriate action be taken in accordance with law, within a period of three weeks thereafter. Pending consideration of the representation, there shall be no coercive action in respect of the subject premises. No order as to costs.

Miscellaneous petitions, if any, shall also stand disposed of.

A.V. SESHA SAI, J

Date: 13.09.2017
ES