THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION Nos. 16458, 16460 and 16468 OF 2017

COMMON ORDER:

These writ petitions are filed to declare the action of the second respondent in demanding the property tax in respect of the shops belonging to the petitioners in pursuance of the Special Notices dated 24.04.2016, without considering the objections/revisions filed against the said notices, and the further action of the second respondent in taking coercive steps to collect the tax as per the said notices, as arbitrary and illegal.

The petitioners state that their buildings were assessed to property tax from 2012-13 onwards as per the Andhra Pradesh Municipalities Act, 1965 and the Rules made thereunder, and they have been paying the tax as per the demand, which was quite reasonable and inconsonance with the value of the property. While so, the second respondent issued the impugned Special Notices dated 24.04.2016 enhancing the property tax exorbitantly i.e., more than 5 to 6 times than the earlier assessed property tax without therebeing any basis and directed the petitioners to file revisions, if they have any objections for the said assessment. Pursuant to the same, the petitioners submitted objections/revisions on 25.01.2016 to the second respondent. However, without considering the objections and disposing of the revisions, the officials of the second respondent are coming on to their properties, threatening to lock the premises and creating havoc by entering into their houses. Hence, these writ petitions.

Learned counsel for the petitioners submits that as against the enhancement of the property tax, the petitioners have already filed objections/revisions before the second respondent and that pending consideration of the same, the respondents are taking coercive steps to collect the taxes.

Learned Standing Counsel submits that a direction may be issued to the second to dispose of the revisions within a time frame.

Having considered the submissions made by the respective counsel, the writ petitions are disposed of directing the second respondent to consider the revisions filed by the petitioners in accordance with law and pass appropriate orders thereon within a period of three months from the date of receipt of a copy of this order. Pending such exercise, collection of the enhanced tax amount is stayed subject to condition of the petitioners paying 50% of the demands raised within four weeks from today. No costs.

Consequently, the miscellaneous Applications, if any shall also stand disposed of.

CHALLA KODANDA RAM, J

Date: 28.04.2017
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