HON'BLE SRI JUSTICE A.V. SESHA SAI

WRIT PETITION No.10865 of 2017

ORDER:

This writ petition is filed by the petitioners for the following relief:

> "….to issue a Writ of Mandamus or any other appropriate writ, order or orders, direction or directions to declare the action of the 3rd respondent in revising the House Tax in respect of the House properties situated at Peruru Village, Amalapuram Mandal, East Godavari District, under the provisions of the A.P. Panchayat Raj Act, 1994 for the year 2016-17 by 3 to 4 times to the existing tax as applicable for the year 2015-16 as illegal, arbitrary, unconstitutional and without following the due process of law and to refrain the 3rd respondent from recovering the said enhanced tax from the petitioners ……"

2. Heard learned counsel for the petitioners and the learned Standing Counsel for the 3rd respondent – Gram Panchayat.

3. When the matter is taken up, it is submitted by the learned Standing Counsel for the 3rd respondent – Gram Panchayat that the petitioners have an effective alternative remedy under Rule 9 of the Rules Relating to Certain Taxes and the Lodging of Moneys Received by the Gram Panchayat and Payment of Money from the Gram Panchayat Fund, 1995 (for brevity "the Rules"), notified vide G.O.Ms.No.30, PR, RD & R, dated 20.01.1995. Rule 9 (3) of the said Rules reads as under:

> "9. (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 office 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."

4. In view of the above rule position, this Court considers it appropriate to relegate the petitioners to pursue the above mentioned alternative remedy of revision before the Executive Authority.

5. Therefore, this writ petition is disposed of, leaving it open for the petitioners to file a revision before the Executive Authority under the provisions of Rule 9(3) of the Rules within a period of one month from the date of receipt of a copy of this order. If any such revision is filed within the said stipulated period, the Executive Authority may consider the same and pass appropriate orders in accordance with law, within a period of two months thereafter. Till the said revision proceedings attain finality, no coercive steps shall be taken against the petitioners pursuant to the impugned Notice dated 25.02.2017 issued by the 3rd respondent – Gram Panchayat, subject to the condition of the petitioners paying

the assessed amount prior to the issuance of the said impugned Notice.

6. As a sequel, Miscellaneous Petitions pending consideration, if any, in the Writ Petition shall stand closed. No order as to costs.

JUSTICE A.V. SESHA SAI

28.03.2017.
Msr

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Msr