THE HON'BLE SRI JUSTICE M.S.K. JAISWAL

WRIT PETITION No.20913 of 2006

ORDER:

This writ petition is filed questioning the house tax demand notice and water cess assessment demand notice issued by the 3rd respondent for the house bearing D.No.3/3, 4 & 5, Corner Bungalow Road, Chittoor.

Heard the learned counsel on either side and perused the material on record.

The petitioner is the owner of house bearing D.No.3/3, 4 & 5, situated at Corner Bungalow Road, Chittoor. Originally, it assessed with tax at Rs.420/- for half year. With effect from 2002 the tax was enhanced to Rs.2,196/-. Thereafter, with effect from 2003 the same has been enhanced to Rs.2,812/- for half year.

When the tax was originally enhanced from Rs.420/- to Rs.2,196/- the petitioner made several representations, including the representation made to the 3rd respondent on 03.07.2006 to consider imposing the tax, in accordance with Government Orders issued and also the judgment of the Division Bench of this Court in W.P.No.7363/2005, dated 05.04.2005.

The learned counsel for the petitioner submits that as per G.O.Ms.Nos.154 and 167 M.A, Municipal Administration & Urban Development Department, dated 08.04.2002 and 18.04.2002, the Municipalities are entitled to enhance the tax to 7½% of the existing tax, but they cannot enhance it arbitrarily. According to the learned counsel for the petitioner, the 3rd respondent enhanced the tax from Rs.420/- to Rs.2,196/- in the year 2002, which is exorbitant.

The judgment of the Division Bench of this Court, stated supra, has got direct bearing to the facts of the present case. The said W.P.No.7363/2005 was filed by the Chittoor Town Welfare Municipal Rate Payers Association, Chittoor District, the 3rd respondent herein was also the respondent in that writ petition. The Division Bench of this Court in paragraphs -3 and 4 observed as under:

> "3. In view of the fact that the Government had already issued directions with regard to the percentage of enhancement of property tax, the Writ Petition is disposed of directing the 3rd respondent to collect the property tax in pursuance of the guidelines issued by the Government in the above Government Orders and also the undertaking given before this Court in W.P.No.21951 of 1997, reported in ***Municipal Rate Payers Association, Ananthapur v State of Andhra Pradesh & others***[1].
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> 4. However, the 3rd respondent is directed to issue fresh show cause notice confirming the aforesaid Government Orders and dproceed further in accordance with law."

In view of the judgment of the Division Bench of this Court, referred to above, and also the Government Orders, the 3rd respondent is liable to consider the representation of the petitioner, which she made as long back as 03.07.2006.

In view of the above, the Writ Petition is disposed of, directing the petitioner to file a representation afresh before the 3rd respondent, within a period of four weeks from the date of receipt of a copy of this order, and on filing such representation, the 3rd respondent shall consider the same, keeping in view the Government Orders, and more particularly, the judgment of the Division Bench of this Court, referred to supra, and pass appropriate orders thereon. Till the representation of the petitioner is

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[1] 2003 (1) ALD 1 (DB)

disposed of, the 3rd respondent shall not take any coercive steps to recover enhanced property tax. No order as to costs.

Pending miscellaneous petitions, if any, shall stand closed in consequence.

M.S.K.JAISWAL, J

Date: 09.11.2017
Dsr