HON'BLE SRI JUSTICE M. SEETHARAMA MURTI

WRIT PETITION No.36933 of 2017

ORDER:

This writ petition, under Article 226 of the Constitution of India, is filed assailing the order, dated 29.05.2017, in Proc.No.A1/1563/MM/2016 of the Commissioner of Municipality, Miryalguda – second respondent whereby the said Commissioner while dismissing the Revision Petition, dated 06.04.2016, of the petitioner, confirmed the property tax on the subject premises of the petitioner at the rate of Rs.4,94,000/- per annum.

At the hearing, learned counsel for the petitioner and learned Standing Counsel appearing for respondents 2 and 3 would submit that against the order impugned, an appeal is provided as per Rule 22 of the Taxation and Finance Rules to the Appellate Commissioner appointed by the Government for the purpose and therefore, there is an efficacious alternative remedy.

Having regard to the facts and circumstances, the writ petition is disposed of giving liberty to the petitioner to file an appeal before the Appellate Authority within three weeks from the date of receipt of a copy of this order making it clear that if any appeal comes to be filed, the Appellate Commissioner shall consider and dispose of the same on its merits, after giving an opportunity of hearing to the petitioner; and, if necessary, by causing a personal inspection of the property by the officer concerned and securing a report as to the occupation of the property, and pass appropriate orders in accordance with the procedure established by law and communicate a copy of the same to the petitioner within a week after passing of any such order. However, till the completion of such exercise, the petitioner shall pay Rs.2,00,000/- (Rupees two lakhs only) per annum as property tax, without prejudice to the rights and contentions of both parties.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

M. SEETHARAMA MURTI, J

Date: 03.11.2017
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