THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.6670 of 2018

ORDER:

In this Writ Petition, petitioner Company challenges notice, dated 23.02.2018 issued by the second respondent – Gram Panchayat Kothur, represented by its Panchayat Secretary, Kothur Village, Shadnagar Mandal, Ranga Reddy District, demanding a sum of Rs.6,21,640/- in addition to Rs.7,000/- license fees for 2017-18.

Learned counsel for the petitioner contends that the impugned notice is issued contrary to the orders passed in Writ Appeal No.505 of 2017. He further contends that as the revision with respect to the earlier orders is pending before the authorities, the second respondent is not entitled to demand the tax at enhanced rates. He also contends that the second respondent did not follow the procedure prescribed while assessing the tax.

Learned Standing Counsel for Kothur Gram Panchayat appearing for respondents 1 and 2 opposes the Writ Petition and submits that the revision is in relation to the Financial Years 2015-16 and 2016-17. He further submits that the petitioner is running three factories in the premises and has been paying a paltry sum of Rs.13,000/- and odd. At any rate, the Writ Petition shall not be entertained, as the petitioner had liberty to file a revision raising all the grounds before the competent authority.

A perusal of the judgment, dated 18.04.2017 in Writ Appeal No.505 of 2017 discloses that the demand of house-tax is in relation to the Financial Years 2013-14 to 2016-17 and the Division Bench of this Court while disposing of the said Writ Appeal, gave liberty to the petitioner to avail the remedy of revision.

Having considered the respective submissions and considering the fact that in the impugned notice, a sum of Rs.4,66,230/- has been shown as arrears, which, as a matter of fact, could not have been demanded in view of the aforesaid judgment in Writ Appeal No.505 of 2017, whereunder the Division Bench of this Court had categorically held that till orders are passed on the petitioner's application for revision, no coercive steps shall be taken against the petitioner to recover the amounts due under the enhanced assessment, this Court deems it appropriate to dispose of the Writ Petition, granting liberty to the petitioner to challenge the impugned notice by filing a revision.

In those circumstances, the Writ Petition is disposed of, granting liberty to the petitioner to challenge the impugned notice by way of filing a revision within a period of two weeks, and on condition of his depositing a sum of Rs.80,000/- within a period of two weeks, the respondents shall not demand the tax for 2017-18. Pending revision as well as the revision that may be filed by the petitioner shall be disposed of expeditiously, at any rate, within a period of twelve (12) weeks from the date of receipt of a copy of this order.

Miscellaneous Petitions, if any pending shall stand disposed of. There shall be no order as to costs.

CHALLA KODANDA RAM, J

5th MARCH, 2018.

Note: issue c.c. in one week.

kvni