

THE HON'BLE SRI JUSTICE A.V.SESHA SAI

W.P.No.15788 of 2017

ORDER:

Heard the learned counsel for the petitioner Sri K.Ravi Mahender and Sri Ravi Cheemalapati for the second respondent Grampanchayat.

2. A notice of demand dated 18.03.2017, issued by the second respondent Panchayat Secretary, is under challenge in the present writ petition.

3. It is contended by the learned counsel for the petitioner that the amount demanded by the respondent Grampanchayat is exorbitant and not in consonance with the ground realities. It is also the submission of the learned counsel that in respect of a similarly situated property in a neighbouring Grampanchayat the neighbouring Grampanchayat imposed less amount.

4. On the other hand, it is submitted by the learned Standing Counsel for the respondent Grampanchayat that as per Rules Relating To Certain Taxes And Lodging Of Moneys Received By The Gram Panchayats And Payment Of Money From The Gram Panchayat Fund notified vide G.O.Ms.No.30, Panchayat Raj Rural Development and Relief, dated 20-1-1995, there is an effective alternative remedy available to the petitioner herein under Rule 10 of the said Rules. Rule 10 of the said Rules reads as under:

“10. Any person, many, at any time, not being less than thirty days or more than sixty days before the end of year, move the executive authority by revision petition to reduce the tax to which he is liable for the forthcoming year on the ground that the annual or capital value, as the case may be, of the house in respect of which tax is imposed, has decreased since the assessment of the house was last made or revised.”

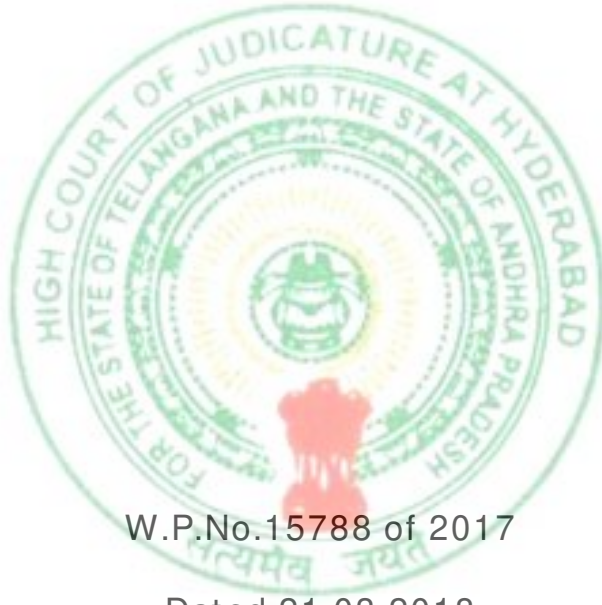
5. Having regard to the above remedy available to the petitioner herein, this Court deems it appropriate to dispose of the writ petition, keeping it open for the petitioner herein to avail the alternative remedy by way of filing a revision petition as per Rule 10 of the above said Rules, within a period of four weeks from the date of receipt of a copy of this order. However, along with the said revision, petitioner herein also shall deposit a sum of Rs.2,00,00,000/- (Rupees two crores) to the credit of the Grampanchayat for entertaining such revision. In respect of rest of the amount, no coercive action shall be taken by the respondent Grampanchayat pending such revision. It is made clear that in the event of failure on the part of the petitioner to deposit the above said amount along with the revision, this order will not enure to the benefit of the petitioner.

6. Accordingly, the writ petition is disposed of. As a sequel, the miscellaneous petitions, if any, shall stand disposed of. There shall be no order as to costs.

Date:21.03.2018
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A.V.SESHA SAI, J

THE HON'BLE SRI JUSTICE A.V.SESHA SAI



W.P.No.15788 of 2017

Dated 21.03.2018

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