

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

WRIT PETITION No.13939 of 2018

ORDER:

Heard learned counsel for the petitioner, Sri G.Narender Reddy, learned Standing Counsel, and the learned Government Pleader for Panchayat Raj for the respondents.

The notice of demand, dated 02.01.2018, issued by the respondent-Gram Panchayat, demanding a sum of Rs.7558/- towards house tax, is assailed in the present Writ Petition.

When the matter is taken up, it is brought to the notice of this Court that, as per Rule 19 of the A.P.Panchayat Raj Rules (for brevity, 'the Rules'), relating to certain taxes and allotting money received by the Gram Panchayat and payment of money from the Gram Panchayat fund, statutory remedy is provided against the impugned demand notice to the Gram Panchayat.

Rule 19 of the Rules reads as under:

"An appeal shall lie to the Gram Panchayat in respect of the assessment and imposition of the following taxes:

- a) The assessment and imposition of house tax under Rules 7 and 12 and the orders of the Executive Authority under Rule 11 upon a revision petition.*
- b) The imposition by the Executive Authority of a tax on any vehicle.*
- c) The assessment of a tax on agricultural land, the revision of which as been sanctioned by the Commissioner under this Act".*

In the present Writ Petition, admittedly, challenge is to the demand notice issued by the Panchayat Secretary and, as per the above mentioned Rule, appeal lies to the Gram Panchayat.

In view of the above, this Court deems it appropriate to relegate the petitioner to the said appeal remedy by making some interim arrangement in the meanwhile.

For the aforesaid reasons, the Writ Petition is disposed of, leaving it open for the petitioner to avail the above said statutory remedy, within a period of two weeks from the date of receipt of a copy of this order, subject to the petitioner paying 1/3rd of the demanded amount. If any such appeal is filed, within the time stipulated, the same be considered and appropriate orders be passed in accordance with law. It is made clear that, with regard to the rest of the amount, no coercive action shall be taken pending disposal of the appeal. There shall be no order as to costs.

As a sequel thereto, the miscellaneous petitions, if any pending, in this Writ Petition, shall stand closed.

A.V.SESHA SAI,J

20th April, 2018
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