

HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

W.P.No.8019 OF 2003

ORDER

This writ petition is filed seeking to issue a writ of Mandamus declaring the action of the respondent-Corporation in fixing the property tax to the property in assessment No.189124, dated 27.12.2002 as illegal, arbitrary and violative of principles of natural justice.

Heard Sri P.Sri Raghu Ram, learned counsel appearing for the petitioner and Sri Balaji, learned Standing Counsel appearing for the respondent-Corporation.

It is the case of the petitioner that he is the absolute owner of the property situated at D.No.38-5-7, Punnamithota, Vijayawada. He occupied the said premises on 4.4.2002 to personally supervise the incomplete construction. While so, the municipal authorities have inspected the premises, and imposed the property tax with effect from 1.10.2001, for which the petitioner has raised an objection that he is permanently residing in the said premises. It is further stated that the annual rental value was taken into consideration as Rs.53,437/-, based on which, the property tax was fixed. Even before, he has shifted into the said premises, the municipal

authorities started imposing tax with effect from 1.10.2001, which is impermissible.

The grievance of the petitioner is that semi-constructed building cannot be subjected to assessment and the quantum of property tax fixed is also excessive.

Considering the grievance of the petitioner, without expressing any opinion on the merits of the case, this Court feels that ends of justice would be met if the writ petition is disposed of directing the petitioner to make a representation to the respondent-Corporation.

Accordingly, the petitioner is directed to make a representation to the respondent-Corporation. On such representation being made, the respondent-Corporation shall consider and pass appropriate orders thereon within a period of four weeks thereafter.

The writ petition is disposed of accordingly. No costs.

Miscellaneous petitions, if any, pending shall stand closed.

JUSTICE ABHINAND KUMAR SHAVILI

10th April, 2018
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