HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

<u>Second Appeal No.572 of 2018</u>

JUDGMENT:

The Central Warehousing Corporation has come up with the above appeal challenging the concurrent finding of both the Courts below, dismissing the suit filed by them for declaration that the demand for enhancement of property tax was illegal.

2. Heard Mr. A.K. Jayaprakash Rao, learned counsel for the appellant.

3. The appellant filed a suit in OS.No.56 of 2001 on the file of the Senior Civil Judge, Machilipatnam, seeking a declaration that the enhancement of property tax made by the Respondent-Municipality under the notices dated 15-02-2001 was illegal and arbitrary. The claim of the appellant in the suit was that the entire construction had taken place in the year 1965 and that without taking note of the revisions that took place and the additional constructions that took place subsequently, property tax was sought to be enhanced in violation of the provisions of the A.P. Municipalities Act.

4. The Municipality contested the suit both on merits as well as on the ground that the Civil Court had no jurisdiction to entertain the suit. The Civil Court upheld the objections relating to jurisdiction, on the ground that under Section 376 of the A.P. Municipalities Act, the assessments cannot be questioned before the Civil Court. More over, the appellant had the remedy of a statutory appeal under Rule 22 of the Taxation and Financial Rules. Therefore, the trial Court dismissed the suit.

5. The appellant filed a regular first appal in A.S.No.73 of 2009 on the file of the X Additional District Judge, Krishna, Machilipatnam. But the Appellate Court also dismissed the appeal forcing the appellant to come up with the above second appeal.

6. There is no dispute about the fact that the revisions of assessments made by the Municipality are to be challenged by way of statutory appeals. The role of the Civil Court in such circumstances is extremely circumscribed. Section 376 of the A.P. Municipalities Act is a complete answer and I find no substantial question of law to entertain the second appeal.

Accordingly, the second appeal is dismissed. No costs.

As a sequel thereto, miscellaneous petitions, if any, shall stand closed.

V. RAMASUBRAMANIAN, J

Date: 08-06-2018

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