THE HONOURABLE SRI JUSTICE A.V.SESHA SAI

WRIT PETITION No.23127 of 2018

ORDER:

Heard the learned Counsel appearing for the petitioner and Sri N.Venkateshwarlu, learned Standing Counsel representing the respondent-Municipality.

A Demand Notice, dated 15.04.2018, issued by the 2nd respondent/Commissioner demanding a sum of Rs.3,50,935/- towards the property tax is under challenge in the present Writ Petition.

When a Special Notice of Property Tax in Form-D was issued by the Commissioner on 09.01.2018 proposing to enhance the property tax from Rs.62,414/- to Rs.1,21,191/-, per half a year, the petitioner herein filed a revision petition on 05.02.2018 before the Commissioner disputing the levy of such amount. Now, while confirming the amount proposed in Form-D Notice, i.e., Rs.1,21,191/- towards half a year, the present impugned demand notice came to be issued by the 2nd respondent. When the revision of the petitioner herein is pending consideration before the 2nd respondent, the confirmation of the amount, as proposed in Form-D Notice, dated 09.01.2018, in the considered opinion of this Court, cannot be sustained. At this juncture, learned Counsel for the petitioner submits that the Taxation and Finance Rules of the A.P.Municipalities Act, 1965 mandate the authority to afford opportunity to the tax paper.

In view of the above reasons, the Writ Petition is disposed of, directing the 2nd respondent herein to pass appropriate Orders on the revision, dated 05.02.2018, filed by the petitioner herein against the Special Notice of property tax, date 09.01.2018, within a period of four weeks from the date of receipt of a copy of this Order, after giving opportunity of hearing to the petitioner herein. Till the Orders are passed on the revision, enforcement of the impugned notice shall be deferred subject to the payment of amount at the earlier rate.

Miscellaneous Petitions pending consideration, if any, in this Writ Petition shall stand closed.

JUSTICE A.V.SESHA SAI

Date:19.07.2018
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