

HONOURABLE SRI JUSTICE A.RAJASHEKER REDDY

WRIT PETITION No.38307 OF 2018

ORDER :

Learned counsel for the petitioners states that petitioner has made representation on 28.03.2018 for refund of excess tax paid towards conversion of agricultural land into Non-agricultural, as conversion of tax is reduced from 9% to 3%.

On the other hand learned Assistant Government Pleader for Revenue submits that G.O.Ms.No.98, came into effect from 19.02.2018 and the same has no retrospective effect.

In this case it is to be seen that when the application is pending before the competent authority, it is for the competent authority to consider the said fact.

In view of the same, the writ petition is disposed of directing the 3rd respondent to dispose of the representation of the petitioners dated 28.03.2018 after issuing notice to the petitioners and after considering the above aspects, within a period of three months from the date of receipt of a copy of this order. No order as to costs.

As a sequel thereto, miscellaneous petitions, if any, pending in the writ petition, shall stand closed.

A.RAJASHEKER REDDY, J

24.10.2018
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