THE HONOURABLE SRI JUSTICE CHALLA KODANDA RAM

W.P.No.9295 of 2019

ORDER

Heard learned counsel for the petitioner, learned Government Pleader for Panchayat Raj for the 1st respondent and Sri G. Narender Reddy, learned Standing Counsel for the 2nd and 3rd respondents.

2. Challenging the action of the 3rd respondent in not disposing of the revision petition dated 17.03.2018, filed by the petitioner company against the special notice of demand dated 03.11.2017, the present writ petition is filed.

3. The case of the petitioner is that on earlier occasion, the house tax for a sum of Rs.45,076/- was directed to be paid by it for the year 2016-17. However, the 3rd respondent issued a special notice dated 03.11.2017 increasing the house tax payable by the petitioner at Rs.7,45,420/-. Challenging the same, the petitioner filed a revision under Rule 9(3) of the Gram Panchayat and Payment of Money from Gram Panchayat Fund, 1995, raising objections. The petitioner is also ready to comply with the conditions as required under the Rules by depositing 5% increase of tax from time to time. The grievance of the petitioner is that though it filed the revision in 2018, the 3rd respondent is not disposing of the same.

4. Learned Standing Counsel would submit that as the revision petition filed by the petitioner is pending, it may be directed to

deposit 50% of the demanded tax as this Court, in normal circumstances, may impose such condition while granting interim stay.

5. Having regard to the facts and circumstances, there is no dispute that the petitioner has availed the remedy available under the Rules by filing a revision on 17.03.2018. *Prima facie,* the enhancement of the house tax from Rs.45,076/- to Rs.7,45,420/- appears to be exorbitant and arbitrary. However, as the revision filed by the petitioner is pending, the 3rd respondent is directed to dispose of the said revision in accordance with law, after giving opportunity of hearing to the petitioner to produce the material showing that the demanded tax is unjustified, within a period of four weeks from the date of receipt of a copy of this order. In the meanwhile, the petitioner shall deposit the admitted tax along with the enhancement in terms of the Rules.

6. With the above direction, the Writ Petition is disposed of. No order as to costs.

7. Miscellaneous petitions, if any pending in this writ petition, shall stand closed.

CHALLA KODANDA RAM, J

29th April, 2019

sj