

IN THE HIGH COURT OF ANDHRA PRADESH :: AMARAVATI
(Special Original Jurisdiction)

TUESDAY, THE THIRTIETH DAY OF APRIL
TWO THOUSAND AND TWENTY FOUR
PRESENT



THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI
WRIT PETITION NO: 10111 OF 2024

Between:

Adi Andhra Aided Elementary School, Represented by its Correspondent
Gudeti Rajendra Prasad, S/o Abraham, Advocate, aged 52 years, R/o D.No.
36-2-4, Wood pet, Vijayawada, NTR District.

...PETITIONER

AND

1. The State of Andhra Pradesh, Rep. by its Principal Secretary, Municipal Administration and Urban Development Department, A.P. Secretariat Buildings, Velagapudi, Thulium Mandalam, Amaravathi, Guntur District.
2. The Municipal Corporation of Vijayawada, Represented by its Commissioner, Vijayawada, NTR District.
3. The Assistant Commissioner, Circle -3 Office, TVR Municipal Complex, Patamata, Vijayawada, NTR District.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order, or direction mere particularly one in the nature of **WRIT OF MANDAMUS** declaring the Integrated demand bill bearing No. I/107301143847 dated 07/04/2023 for the year of 2023-24 with Assessment No. 1073105370 issued through WhatsApp on 16-03-2024 by the 2nd respondent to Adi Andhra Aided Elementary School, Woodpet, Vijayawada for an amount of Rs. 2, 59, 640/- as property tax to the school as being illegal arbitrary and violative of Arts 14, 16 and 21 of the

Constitution of India and violating the provisions of Section 202 of the Municipal Corporation Act.

IA NO: 1 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further proceedings in Integrated demand bill bearing No. I/107301143847 dated 07/04/2023 for the year of 2023-24 with Assessment No. 1073105370 issued (through WhatsApp on 16-03-2024) by the 2nd respondent to Adi Andhra Aided Elementary School, Woodpet, Vijayawada for an amount of Rs. 2, 59, 640/- as property tax to the School.

Counsel for the Petitioner: SRI. BALANTHA DEVADASS

**Counsel for the Respondent No.1: GP MUNICIPAL ADMIN & URBAN
DEVELOPMENT**

**Counsel for the Respondent Nos. 2 & 3: SRI M.MANO HAR REDDY, SC
FOR MUNC & MUNC CORP**

The Court made the following: ORDER

APHC010169372024



IN THE HIGH COURT OF ANDHRA
PRADESH
AT AMARAVATI
(Special Original Jurisdiction)

[3332]

TUESDAY, THE THIRTIETH DAY OF APRIL
TWO THOUSAND AND TWENTY FOUR

PRESENT

THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI

WRIT PETITION NO: 10111/2024

Between:

Adi Andhra Aided Elementary School

...PETITIONER

AND

The State Of Ap and Others

...RESPONDENT(S)

Counsel for the Petitioner:

1.DEVADASS BALANTHA

Counsel for the Respondent(S):

1.GP MUNICIPAL ADMN AND URBAN DEV AP

The Court made the following:

Impugning the demand bill bearing No.I/107301143847 dated 07.04.2023 for the year of 2023-24 with Assessment No.1073105370 issued through WhatsApp on 16.03.2024 by the 2nd respondent to the petitioner's Adi Andhra Aided Elementary School, Woodpte, Vijayawada demanding Rs.2,59,640/- as property tax to Adi Andhra Aided Elementary School, Woodpet, Vijayawada is the grievance of the petitioner.

2. Heard Sri Balantha Devadass, learned counsel for the petitioner and Sri M.Manohar Reddy, learned Standing Counsel for Municipal Corporation.

3. Learned counsel for the petitioner in elaboration contended that, the petitioner's school is an aided elementary school recognized by the Government (full grant-in-aid) and the same is exempted from payment of property tax in view of the provisions of the Municipal Corporation Act 1955. Contrary to the same, when the correspondent of the school received whatsapp message for payment of property tax, the correspondent of the school made a representation on 27.03.2024 seeking exemption of property tax by virtue of Corporation Act 1955. Surprisingly, without passing orders on the said representation, the impugned demand notice dated 07.04.2023 demanding Rs.2,59,640/- was issued and on the strength of the said notice, the respondent corporation may take coercive steps. If the same is materialized the petitioner would suffer loss and hardship.

He further submitted that, it would suffice for the time being if a direction is given to the respondent corporation to pass orders on the petitioner's representation dated 27.03.2024 before taking any steps against the impugned notice.

4. On the other hand, learned Standing Counsel contended that, the District Educational Officer has canceled the extension of temporary recognition to the petitioner's school under proceedings dated 30.06.2024. In view of the same the petitioner cannot claim any exemption and he is liable to pay property tax.

as demanded by the corporation in the impugned notice. Whether the petitioner is entitled to seek exemption or not it is for the corporation to decide. However, the corporation will pass appropriate orders on the petitioner's representations and prayed to dismiss the writ petition.

5. Perused the record.

6. The petitioner is claiming exemption by virtue of Section 202 Municipal Corporation Act, 1955. The relevant provision of the act reads as follows:

Section 202 : General tax on what premises to be levied

b(b) Educational institutions up to 10th class, the buildings of which are donated by charitable institutions or philanthropists or which are depending on the grant-in-aid by the government for the maintenance and such other educational institutions which are not running purely on the commercial lines, but serving the cause of the primary education which the government may consider from time to time.

The impugned demand notice dated 07.04.2023 would indicate that there are arrears to a tune of Rs.78,422/- and interest accrued on that to a tune of Rs.1,56,519/- totaling net amount to a tune of Rs.2,41,621/-. Whether the said arrears falls before the cancellation of the extension of temporary recognition to the petitioner's school or not and whether the respondent corporation can demand legally the property tax from the petitioner or not has to be adjudicated. The petitioner has submitted a representation dated 27.03.2024 to the Corporation raising all the grounds and thereby requesting to wave the tax

pertaining to the subject school. It is very surprising to see that without considering the petitioner's representation a demand notice dated 07.04.2023 has been served on the petitioner. However, as the respondent authorities has an intention to pass orders on the petitioner's representation before taking any coercive steps on the impugned notice dated 07.04.2023, this court is not inclined to go into the merits and demerits of the case.

7. Taking the submissions of both the learned counsel and the provision referred *supra* into consideration, this Court is inclined to dispose of the writ petition by passing the following order:

(i). The respondent corporation is directed to pass appropriate orders on the petitioner's representation dated 27.03.2024 in accordance with law, if required by giving an opportunity of being heard, as expeditiously as possible, at any rate not later than four (04) weeks from the date of receipt of a copy this order and communicate the same to the petitioner.


(ii). Till then the respondent corporation is directed not to take any coercive steps against the impugned proceedings dated 07.04.2023.

(iii). The petitioner shall produce all the relevant material in support of his claim before the corporation. If the petitioner does not cooperate with the enquiry, the respondent authorities are not precluded to take steps in accordance with law.

8. Accordingly, the Writ petition is disposed of. There shall be no order as to costs.

As a sequel thereto, interlocutory applications pending, if any in the Writ Petition, shall also stand closed.

//TRUE COPY//

SD/- SHAIK MOHD. RAFI
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Principal Secretary, Municipal Administration & Urban Development Department, State of Andhra Pradesh Secretariat Buildings, Velagapudi, Amaravathi, Guntur District.
2. The Commissioner, Municipal Corporation of Vijayawada, Commissioner, Vijayawada, NTR District.
3. The Assistant Commissioner, Circle -3 Office, TVR Municipal Complex, Patamata, Vijayawada, NTR District.
4. One CC to Sri. Balantha Devadass, Advocate [OPUC]
5. Two CCs to GP for Municipal Admin & Urban Dev, High Court of Andhra Pradesh. [OUT]
6. One CC to Sri M.Manohar Reddy, SC for MUNC & MUNC CORP. [OPUC]
7. Three CD Copies.

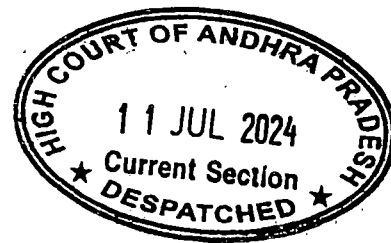
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HIGH COURT

DATED:30/04/2024

ORDER

WP.No.10111 of 2024



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS**