

APHC010229572019



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

[3329]

**WEDNESDAY, THE SIXTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE SRI JUSTICE VENKATESWARLU
NIMMAGADDA**

WRIT PETITION NO: 10178/2019

Between:

1. TUNUGUNTLA SAMBASIVA RAO,, S/O. ANANDAIAH,
AGED ABOUT 75 YEARS, OCC- BUSINESS, R/O. 21-
10/3-105, SATYANARAYANAPURAM, VIJAYAWADA,
KRISHNA DISTRICT.
2. TUNUGUNTLA SUSEELA,, W/O. TUNUGUNTLA
SAMBASIVA RAO, AGED ABOUT 70 YEARS, OCC-
HOUSEWIFE, R/O. 21-10/3-105,
SATYANARAYANAPURAM, VIJAYAWADA, KRISHNA
DISTRICT.

...PETITIONER(S)

AND

1. THE STATE OF ANDHRA PRADESH, REPRESENTED BY
ITS PRINCIPAL SECRETARY, PANCHAYAT RAJ AND
RURAL DEVELOPMENT, A.P.SECRETARIAT,
VELAGAPUDI, AMARAVATHI.
2. THE DISTRICT PANCHAYATH OFFICER, DPO OFFICE,
ZP ROAD, MACHILIPATNAM, KRISHNA DISTRICT.
3. THE PRASADAMPADU GRAM PANCHAYATH, REP. BY
ITS SECRETARY, NH 16, PRASADAMPADU, CURRENCY
NAGAR, VIJAYAWADA, KRISHNA DISTRICT.
4. TUNUGUNTLA SATYANARAYANA, S/O. ANANDAIAH,
OCC- BUSINESS, AGED ABOUT 72 YEARS, R/O. 21-
10/3-70, SRINAGAR 2ND LINE,
SATYANARAYANAPURAM, VIJAYAWADA-11, KRISHNA
DISTRICT, ANDHRA PRADESH.

...RESPONDENT(S):

This Court made the following ORDER:-

1. This writ petition is filed under Article 226 of the Constitution of India seeking the following relief:

“to issue a Writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the respondents in not separating the house tax assessment by recording the names of the petitioners in the concerned Panchayath records in order to issue the House Tax Demand Notices separately in the names of the Petitioners as per their ownership rights by considering their registered sale deeds with regard to the building No. 22-169 (Assessment No.6106) which was situated in their lands in R.S.No. 82/4 at Prasadampadu village, Vijayawada as illegal, arbitrary, violative of principles of natural justice and also violative of Articles 14, 21 and 300-A of the Constitution of India and contrary to the provisions of the AP Panchayath Raj Act, 1994 and consequently direct the Respondents No.2 and 3 to separate the house tax assessment by recording the names of the petitioners in the concerned Panchayath records and to issue the House Tax Demand Notices separately in the names of the Petitioners from the assessment year 2018-19 as per their registered sale deeds with regard to the aforesaid building.....”

2. Heard the learned counsel for the petitioners and the learned Assistant Government Pleader for Panchayat Raj and Rural Development appearing for the respondents.

3. The learned counsel for the petitioners submits that the petitioners are the absolute owners and possessors of house

building No. 22-169 (Assessment No. 6106), situated in their land in R.S. No. 82/4 at Prasadampadu Village, Vijayawada, NTR District. The subject property was purchased by the 1st and 2nd petitioners through separate registered sale deeds dated 09.08.1978, bearing Document Nos. 3774 of 1978 and 3775 of 1978, respectively. Even though the petitioners are in separate possession and enjoyment of the subject property based on their respective registered sale deeds, the respondent authorities, for one reason or the other, failed to assess the subject property in the name of the petitioners and did not issue an assessment order in their favour. In this regard, the petitioners submitted representations dated 10.12.2018 and 19.12.2018 to the respondent authorities, requesting for separate assessment of the subject property and for issuance of an assessment order in their favour. However, even after receipt of the representations of the petitioners, the respondent authorities neither considered nor issued any proceedings, which is contrary to the provisions of the A.P.Panchayat Raj Act, 1994. Hence, the present writ petition.

4. On the other hand, the learned Assistant Government Pleader for the respondents submits that, since the petitioners are requesting for tax assessment in their favour based on their registered title deed

and possession of the subject property, the same would be considered and pass appropriate orders in accordance with the provisions of the A.P. Panchayat Raj Act, 1994, by following the due process of law as contemplated under the Act.

5. Having regard to the submissions made by the learned counsel for the petitioner and the learned Assistant Government Pleader for Panchayat Raj and Rural Development appearing for the respondents, and on perusal of the material available on record, it is observed that, in view of the purchase of the property by the petitioners through registered sale deeds, the petitioners are entitled to be declared as having separate and independent ownership over the subject house properties. Once the petitioners hold separate and independent ownership over the subject properties, supported by title deeds, the Gram Panchayat is under an obligation to assess the subject properties in the names of the petitioners and issue assessment orders in their favour, in compliance with the provisions of the A.P. Panchayat Raj Act, 1994 and the rules made thereunder. Therefore, respondent No.3 is herein specifically directed to consider the representations of the petitioners dated 10.12.2018 and 19.12.2018 for issuance of separate house tax assessments by recording the names of the petitioners in the relevant Panchayat

records in respect of the subject properties and pass appropriate orders in accordance with provisions of the A.P. Panchayat Raj Act, 1994 within a period of two (02) months from the date of receipt of a copy of this order, after providing an opportunity of hearing to the petitioners and any other stakeholders, if any.

6. With the above direction, writ petition is disposed of. No costs.

As a sequel, interlocutory applications if any pending, shall stand closed.

JUSTICE VENKATESWARLU NIMMAGADDA

06.08.2025
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THE HON'BLE SRI JUSTICE VENAKTESWARLU NIMMAGADDA

WRIT PETITION NO.10178 of 2019

06.08.2025

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