APHC010387212023

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3460]**
(Special Original Jurisdiction)

WEDNESDAY ,THE TWENTY SIXTH DAY OF MARCH
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE NYAPATHY VIJAY

<u>WRIT PETITION NO: 19941/2023</u>

Between:

Indian Tobacco Suppliers Pvt Limited **...PETITIONER**

AND

The State Of Andhra Pradesh and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. T V JAGGI REDDY

Counsel for the Respondent(S):

1. KALE VIJAYA RAJU
2. GP FOR MUNCIPAL ADMN URBAN DEV
3. V. SIREESHA RANI, SC FOR R.2

The Court made the following:

THE HONOURABLE SRI JUSTICE NYAPATHY VIJAY

WRIT PETITION No. 19941 of 2023

ORDER:

1. The present Writ Petition is filed seeking the following relief:

> "to declare the action of the 2nd respondent herein in not changing the name of assessment numbers--1020003642 to 1020003644 standing in the name of Kakkera Dasaiah and Company (3rd respondent) to the name of the Petitioner Company inspite of receipt of legal notices Dt. 28-08-2021, 21-02-2023 and 10-04-2023 and also the Judgement in 0S No. 144 of 2012 Dt. 30-06-2022 on the file of the Additional Senior Civil Judge, Narasaraopeta, is illegal, arbitrary, against the Principles of Natural justice, contrary to the provisions of A P Municipalities Act, 1965 and rules made their under and violative of Articles 14 of Constitution of India and consequently direct the 2nd respondent to change the name of the assessment numbers stated supra from the name of the 3rd respondent herein to the name of the Petitioner Company".

2. The Petitioner is a Company registered under the Companies Act and it has godowns/residential buildings and Office Buildings situated in D.No.750-A of Pasumarru Village, Chilakaluripet Municipality. The Petitioner was assessed the property tax vide Assessment Nos. 7107, 7108 and 7109, which later was changed as Assessment Nos. 9394, 9395 and 9396. Thereafter, the Assessment Numbers were further changed as 10200003642, 10200003643 and 10200003644 and the Petitioner was paying the property tax regularly. In the year 2003, when the property tax was enhanced, the Petitioner filed W.P.No.8850 of 2003 before this Court and

Respondent No.2 filed O.S.No.49 of 2003 before II Additional District Judge, Guntur. Pending the suit, a compromise was reached between the parties to pay tax at certain rates. Subsequently, the Petitioner filed O.S.No.144 of 2012 before Additional Senior Civil Judge, Narasaraopet, declaring the enhanced property tax vide Notice dated 25.09.2011 as null and void. The said suit was decreed on 30.06.2022 and an appeal in A.S.No.83 of 2022 is pending before the concerned District Court.

3. The Petitioner had executed a registered Lease Deed with regard to subject property in favour of the Respondent No.3 on 5.05.1982. Subsequently, on 25.02.2015, the Lease Deed was cancelled by registered Cancellation Deed. As the property tax was being assessed in the name of the Respondent No.3, the Petitioner got issued Legal Notices dated 28.08.2021, 21.02.2023 and 10.04.2023 to Respondent No.2 for change of name in the property assessment. As no change was being effected, the present Writ Petition is filed.

4. Respondent No.3/Kakkera Dasaiah and Company had filed Counter Affidavit affirming the statements made by the Petitioner. It was pleaded at paragraph No.12 that the Respondent No.3 had entered into a Lease Agreement on 05.05.1982 with the Petitioner for a period of 99 years. As per the terms of the said agreement, the Respondent No.3 Firm constructed Godowns, residential and Office rooms after obtaining necessary permissions from the concerned Departments.

5. It was also stated that Respondent No.3 was paying the lease amounts in terms thereof. As the Respondent No.3 had constructed

godowns, residential and Office Rooms on the land of the Petitioner, the Respondent No.2 had assessed the property tax in the name of the Respondent No.3. It was also stated that the Respondent No.3 could not continue the business, a registered Cancellation Deed was executed on 22.05.2015 and the godowns, residential and Office Rooms which were in possession of Respondent No.3 were handed over to the Petitioner Company.

6. It was further pleaded at paragraph No.15 that Respondent No.3 had issued a Letter on 20.06.2015 to the Respondent No.2 stating that they do not have any objection to change the name in the said Assessment Numbers in favour of the Petitioner Company.

7. Learned Standing Counsel passed on the Written Instructions signed by the Municipal Commissioner, Chilakaluripet and stated that the Petitioner Company did not produce any title documents on the name of the Petitioner and the Petitioner Company had not cleared the Municipal dues and in the absence of proper title over the schedule property, the Respondent No.2 is unable to change the assessment in the name of the Petitioner. It is further mentioned that the Respondent No.2 is willing to change if the Petitioner submits necessary documents establishing its right over the schedule property.

8. Having regard to the facts and circumstances of the case, as the Respondent No.3 does not have any objection for assessment of the property tax in the name of the Petitioner, the Writ Petition is disposed of on following directions:

(i) The Petitioner shall approach the Respondent No.2 with all relevant documents and seek for change of name in the assessment.

(ii) Thereupon, the Respondent No.2 shall examine the documents submitted by the Petitioner and taking into consideration that Respondent No.3 i.e., erstwhile lessee, who does not have any objection for change of name in favour of the Petitioner, shall pass orders on the application of the Petitioner for change of name in the subject assessment numbers within a period of Eight (08) weeks.

(iii) On change of name in the subject assessment numbers, the Petitioner shall pay admitted property tax dues within a further period of Eight (08) weeks.

9. There shall be no order as to costs.

As a sequel, miscellaneous petitions, if any, shall stand closed.

NYAPATHY VIJAY, J

Date: 26.03.2025
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THE HONOURABLE SRI JUSTICE NYAPATHY VIJAY

<u>WRIT PETITION No.19941 of 2023</u>

Date: 26.03.2025

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