

[3457]

**IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)**

**MONDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE**

:PRESENT:

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 33374 OF 2025



Between:

Visakha Model School for Blind, Rep by its Correspondent Bonda Ratna Raju Babu S/o. Israel, Aged about 65 years, R/o. Near Law College, Madhuravada, Visakhapatnam, Visakhapatnam District.

Petitioner

AND

1. The State of Andhra Pradesh, Represented by Its Principal Secretary, MA & UD Department, Secretariat, Velagapudi, Amaravathi, Guntur Dist.
2. The Greater Visakha Municipal Corporation, Rep. by its Commissioner, Visakhapatnam, Visakhapatnam District.
3. The Zonal Commissioner, Zone-2, GVMC, Visakhapatnam, Visakhapatnam District.

Respondents

Petition under Article 226 of the Constitution of India is filed praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of writ of mandamus declaraing action of the respondents in affixing impugned attachment notice dt: nill issued under Section 269 of Andhra Pradesh Municipal Corporation Act, 1955 with regard to the property bearing assessment no. 1086063986 for an amount of Rs. 22,72,905/- which is set to be due as on 06.08.2025 and directed to pay on or before 09.08.2025 without there being any demand or calculation and further during pendency of the representation dt 17.04.2017 for exempting the petitioners school from

property tax as per the provisions of the Andhra Pradesh Municipal Corporation Act, 1955, as the petitioners school is a charitable trust providing free services to the visually impaired people and to declare the same as illegal, arbitrary, unjust, discriminatory and also in violation of principles of natural justice and consequently set aside the attachment notice dt nill issued by the 2nd respondent for an amount of Rs. 22,72,905/-.

IA NO: 1 OF 2025

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the respondents not to take any coercive steps against the petitioner's trust i.e; Visakha Model School for Blind by suspending the impugned notice issued by 2nd respondent dt: nill with regard to property bearing assessment no. 1086063986, Pending disposal of WP 33374 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of SRI G L NAGESWAR RAO Advocate for the Petitioner, GP FOR MUNICIPAL ADMN URBAN DEV, for the Respondent No.1 and of A.S.C.BOSE, Standing Counsel for the Respondent Nos.2 & 3 and the Court made the following.

ORDER

The learned counsel for the petitioner submits that the petitioner is running a school for the blind and is a charitable institution.

It is also submitted that the petitioner school is an aided school and is exempted under Section 202(b) of the A.P. Municipal Corporation Act from payment of taxes. Unmindful of that, the 2nd respondent has issued the undated attachment notice claiming a total outstanding of Rs. 22,72,905/-. It is submitted that the respondent authorities have affixed the notice on the school premises.

It is submitted that the petitioner was approached on an earlier occasion with a similar demand notice in the year 2014 and the petitioner approached this Court and filed a writ petition. The said writ

petition was disposed of directing the petitioner to submit a representation to the 2nd respondent seeking exemption under Section 202(b) of the Municipal Corporation Act. It is also submitted that the petitioner paid part of the amount and is awaiting the decision from the 2nd respondent. The 2nd respondent, instead of passing appropriate orders on the representation of the petitioner as directed by this Court in the earlier round of litigation, has now issued the impugned attachment notice. Counters are to be filed by the respondents.

Post the matter on 20.01.2026. In the meanwhile, the impugned proceedings of attachment notice shall stand suspended.

SD/- M.SRINIVAS
ASSISTANT REGISTRAR

SECTION OFFICER

//TRUE COPY//

To,

1. The Principal Secretary, MA & UD Department, State of Andhra Pradesh, Secretariat, Velagapudi, Amaravathi, Guntur Dist.
2. The Commissioner, Greater Visakha Municipal Corporation, Visakhapatnam, Visakhapatnam District.
3. The Zonal Commissioner, Zone-2, GVMC, Visakhapatnam, Visakhapatnam District. (1 to 3 by RPAD)
4. One CC to SRI. G L NAGESWAR RAO, Advocate [OPUC]
5. Two CCs to GP FOR MUNICIPAL ADMN URBAN DEV ,High Court Of Andhra Pradesh. [OUT]
6. One spare copy

adp

HIGH COURT

HN,J

DATED:01/12/2025

POST THE MATTER ON 20.01.2026.

ORDER

WP.No.33374 of 2025

SUSPENSION

