THE HON'BLE SRI JUSTICE CHEEKATI MANAVENDRANATH ROY

Writ Petition No.1329 of 2023

ORDER:

This Writ Petition for mandamus is filed to declare the action of the 2nd respondent in levying property tax against the unofficial respondent No.3 in respect of the property in question, as illegal.

2) Heard learned counsel for the petitioner; learned Assistant Government Pleader for Municipal Administration and Urban Development appearing the 1st respondent; Sri M.Manohar Reddy, learned Standing Counsel for 2nd respondent Municipal Corporation; and Sri Sai Gangadhar Chamarty, learned counsel appearing for 3rd respondent.

3) As per the written instructions placed on record by the learned Standing Counsel for the 2nd respondent, received by him from the Deputy Commissioner (Revenue), Municipal Corporation, Vijayawada, property tax of Rs.482/- was levied on the 3rd respondent in respect of the hut bearing D.No.76-8-15/1 situate in Bhavanipuram, Vijayawada in the year 2004 and has been collecting the tax from the 3rd respondent since then. Now, surprisingly and curiously, the petitioner herein challenges the

imposition of the said tax on the 3rd respondent by the 2nd respondent. The tax was not imposed on the petitioner. Therefore, he has no *locus standi* at all to question the imposition of tax by the 2nd respondent on the 3rd respondent. If at all, the 3rd respondent is aggrieved by imposition of any such tax, she has to approach the Court challenging the said imposition of tax. The 3rd respondent did not have any grievance in relation to levy of property tax on the said property.

4) Further, as can be seen from the submissions made by the learned counsel for the petitioner, it appears that there is a title dispute between the petitioner and the 3rd respondent in respect of the property in question. Civil Suit filed by the 3rd respondent against the petitioner in respect of the said property is also pending adjudication in the civil Court. So, title dispute or the rights of the parties in respect of the said property between the petitioner and the 3rd respondent has to be adjudicated by the civil Court. But, the petitioner cannot challenge or question the imposition of tax by the 2nd respondent on the 3rd respondent in respect of the said property in this Writ Petition. Therefore, there is absolutely no merit in this Writ Petition and it is liable to be dismissed.

5) Resultantly, the Writ Petition is dismissed as not maintainable. However, the parties are at liberty to work out their remedies in respect of the possession and title of the said property in the civil Court, where the Suit is pending now. No costs.

Consequently, miscellaneous applications, pending if any, shall also stand closed.

JUSTICE CHEEKATI MANAVENDRANATH ROY

Date:21.02.2023.
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