HIGH COURT OF ANDHRA PRADESH AT AMARAVATHI

MAIN CASE: W.P.No.8333 of 2022

PROCEEDING SHEET

Sl.No	DATE	ORDER	Office Note
01.	01.04.2022	TRR, J	
		In the present Writ Petition the impugned	
		notices were challenged on the following ground:	
		"that the taxation power with the Second	
		Respondent under Section 197(1)(i)(f) of the	
		Andhra Pradesh Municipal Corporation Act, 1955	
		stood omitted by the Andhra Pradesh Act No.9 of	
		2020, dated 03.01.2020, and Section 173 of the	
		Andhra Pradesh Goods and Services Tax Act, 2017	
		(Act No.17 of 2017). Therefore, in the absence of	
		the enabling provision to impose advertisement	
		tax, the respondents can neither levied nor	
		demand advertisement tax"	
		Learned Standing Counsel sought time for	
		getting instructions.	
		Learned counsel for the petitioner expressed	
		that there would be threat of taking action by the	
		respondents against the subject property of the	
		Writ Petition.	
		Hence, there shall be an interim direction as	
		prayed for, for a period of 10 days.	
		Contd	

Post on 11.04.2022. In the meanwhile, the respondents are directed to get instructions. TRR,J **GBS** Note: Issue order copy by today (BO) **GBS**

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