

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

FRIDAY, THE FIRST DAY OF APRIL,  
TWO THOUSAND AND TWENTY TWO

**:PRESENT:**

**THE HONOURABLE SRI JUSTICE TARLADA RAJASEKHAR RAO  
WRIT PETITION NO: 8333 OF 2022**



**Between:**

M/s Lot Mobiles Private Limited, A Company registered under the Companies Act, 2013, having its office at Door No.1-98/8/5/A, Plot No.5, Image Gardens Lane, Madhapur, Hyderabad - 500081 Represented by its Manager, Jagannadh Vittal Ravindar, S/o Pandu Ranga Vittal, Aged about 40 years, Occ: Employee, R/o Hyderabad.

...Petitioner

**AND**

1. The State of Andhra Pradesh, Municipal Administration and Urban Area Department, Represented by the Principal Secretary, A.P. Secretariat, Velagapudi Village, Thullur Mandal, Guntur District.
2. The Greater Visakhapatnam Municipal Corporation, Represented by its Commissioner, S Jail Road, Dwaraka Nagar, Visakhapatnam, Andhra Pradesh 530004.

...Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ more particularly a Writ in the nature of Mandamus to declare the action of the Respondents in issuing Demand Notices in Rc.No.5152/2016/G2, Rc.No.0012/2022/ACP/Zone-VIII-16/W.No.470190, Notice No.59/2021-22/ACP-III/Div No.27 dated 04.02.2022, 01.02.2022, 24.01.2022, and Notice No.62/2021-22/ACP-VII/ Ward.No.66 dated 31.01.2022, Rc.No.18325/2016/ ACP-IV dated 28.02.2022, Rc.No.0012/2022/ACP/Zone-VIII-3/W.No.96 dated 02.02.2022 for an amount of Rs.8,746/- (Rupees eight thousand seven forty-six only), Rs.10,476 (Rupees ten thousand four seventy-six only), Rs.12,144/- (Rupees twelve thousand one forty-four only), Rs.8746/- (Rupees eight thousand seven hundred and forty-six only), Rs.24,288/- (Rupees twenty-four thousand two hundred eighty-eight only) and Rs.5,238/- (Rupees five thousand two hundred and thirty-eight only) towards advertisement tax under Sections 197 (i) (f) (Since repealed by A.P.Act.No.9 of 2020, dated 03.01.2020) R/w 420 and 421 of the Andhra Pradesh Municipal Corporations Act, 1955 R/w the Visakhapatnam Municipal Corporation Act, 1979 in respect of the name boards erected by the Petitioner in its premises stores/shops falling within the territories of the Second Respondent including the stores/shops situated in D.No.12/ 1/162, Main Road, besides M S Rao Dream Shoppe Anakapalle, D.No.47-10-32, Guttikonda Mansion, Near Diamond Park, 2nd Ln, besides Bluedart, Dwarakanagar, D.No.58-1-396/2 Shop No.6 and 7, Konatala Complex, NAD Junction, Door No.10-6-6, Ward No.63, Main Road, Sriram Nagar, Gajuwaka and Door No.30-15-139/13, Shop No.4, Ground Floor, Rams Arcade, Allipuram Ward, Dabagardens.No. 1-139, Narayanamma Complex, BRTS Road, Pendruthi, Visakhapatnam as illegal, arbitrary and violative of Articles 14, 19(1)(g), 265 and 300-A R/w List II of the Seventh Schedule of the Constitution of India and to direct the Second Respondent not to make any such demands without any authority under the law in respect of the Petitioners stores/shops falling within the territories of the Second Respondent.

**IA NO: 1 OF 2022**

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to direct Second Respondent not to take any coercive action against the Petitioner or the Petitioners "name boards" erected by the Petitioner in its premises stores/shops falling within the territories of the Second Respondent including the stores/shops situated in D.No.12/1/162, Main Road, besides M.S.Rao Dream Shoppe, Anakapalle, D.No.47-10-



Dream Shoppe, Anakapalle, D.No.47-10-32, Guttikonda Mansion, Near Diamond Park, 2nd Ln, besides Bluedart, Dwarakanagar, D.No.58-1-396/2 Shop No.6 and 7, Konatala Complex, NAD Junction, Door No.10-6-6, Ward No.63, Main Road, Sriram Nagar, Gajuwaka and Door No.30-15-139/13, Shop No.4, Ground Floor, Rams Arcade, Allipuram Ward, Dabagardens and D.No. 1-139, Narayanamma Complex, BRTS Road, Pendruthi, Visakhapatnam in furtherance of the Demand Notices in Rc.No.5152/2016/G2, Rc.No.0012/ 2022/ACP/Zone-VIII-16/W.No.470190, Notice No.59/2021-22/ACP-III/Div No.27 dated 04.02.2022, 01.02.2022, 24.01.2022, and Notice No.62/2021-22/ACP-VI/ Ward.No.66 dated 31.01.2022, Rc.No.18325/2016/ACP-IV dated 28.02.2022, Rc.No.0012/2022/ACP/Zone-VIII-3/W.No.96 dated 02.02.2022, pending disposal of WP.No.8333 of 2022, 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 M.R.K.Chakravarthy, Advocate for the Petitioner and GP for Municipal Administration & Urban Development for the Respondent No.1 and Sri S.Lakshmi Narayana Reddy, Standing Counsel for the Respondent No.2, the Court made the following.

**ORDER:**

**"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.**

**Post on 11.04.2022.**

**In the meanwhile, the respondents are directed to get instructions."**

**//TRUE COPY//**

**Sd/- M. SRINIVAS  
ASSISATNT REGISTRAR**

**Fo SECTION OFFICER**

**To,**

1. The Principal Secretary, State of Andhra Pradesh, Municipal Administration and Urban Area Department, A.P. Secretariat, Velagapudi Village, Thullur Mandal, Guntur District.
2. The Commissioner, Greater Visakhapatnam Municipal Corporation, S Jail Road, Dwaraka Nagar, Visakhapatnam, Andhra Pradesh 530004. (Addresses 1 & 2 by RPAD)
3. One CC to Sri. M.R.K.Chakravarthy, Advocate [OPUC]
4. Two CCs to GP for Municipal Administration & Urban Development, High Court of Andhra Pradesh. [OUT]
5. One CC to Sri S.Lakshmi Narayana Reddy, Standing Counsel [OPUC]
6. One spare copy

**MM**



**HIGH COURT**

**TRRJ**

**DATED:01/04/2022**

**ORDER**

**WP.No.8333 of 2022**

**INTERIM DIRECTION**

