

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI  
(Special Original Jurisdiction)

MONDAY, THE ELEVENTH DAY OF JULY  
TWO THOUSAND AND TWENTY TWO

:PRESENT:

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO  
WRIT PETITION NO: 19913 OF 2022



Between:

R.Raghu, S/o R.C.Ramaswamy, Aged 54 years, Occ- Proprietor, ForrtuneR Technologists, No.3, KMY Street, Opp- Bus Stand, Erode, Tamilnadu State.

... Petitioner

AND

1. The State of Andhra Pradesh, Rep. by the Principal Secretary, Municipal Administration and Urban Development department, Secretariat, Velagapudi, Guntur District.
2. The Tirupathi Municipal Corporation, Rep.by its Commissioner, Tirupati, Chittoor District.

.... 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 an appropriate writ, order or direction more particularly one in the nature of WRIT OF MANDAMUS declaring the impugned demand notice, vide Roc.No.2510/2006/G1, dated .01.2022 issued by the 2<sup>nd</sup> respondent pursuant to the Gazette No.05/2016 dated 05.02.2016 thereby enhancing the rate of advertisement tax retrospectively from 01.04.2015 as illegal, arbitrary, unconstitutional and consequently direct the respondents not to take any coercive steps for removal of display devices, boards, hoardings without considering the explanation submitted by the petitioner dated 21.05.2022 on the impugned demand notice, vide Roc.No.2510/2006/G1, dated .01.2022 issued by the 2<sup>nd</sup> respondent pursuant to the Gazette No.05/2016 dated 05.02.2016 thereby enhancing the rate of advertisement tax retrospectively from 01.04.2015.

**IA NO: 1 OF 2022**

Petition under Section 151 CPC 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 for removal of boards, hoardings without considering the explanation submitted by the petitioner dated 21-05-2022 on the impugned demand notice, vide Roc.No.2510/2006/G1, dated .01.2022 issued by the 2<sup>nd</sup> respondent pursuant to the Gazette No.05/2016 dated 05.02.2016 thereby enhancing the rate of advertisement tax retrospectively from 01.04.2015, , Pending disposal of WP 19913 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 MADHU SUDHAN P Advocate for the Petitioner and GP for Municipal Admn Urban Development for the Respondent No.1 and Sri Kalava Suresh Kumar Reddy, SC for Respondent No.2, and the Court made the following.

**ORDER:**

**"Sri. Suresh Kumar Kaluva, learned Standing Counsel seeks time to obtain instructions.**

**Post along with W.P. No.10379 of 2016 and W.P.No.15575 of 2021.**

Post on 21.07.2022.

In the meanwhile, respondents shall not take any coercive action against the petitioner in relation to the retrospective taxes.”

Sd/- SK. MD. RAFI  
ASSISTANT REGISTRAR

//TRUE COPY//

  
SECTION OFFICER

To

1. The Principal Secretary, Municipal Administration and Urban Development department, Secretariat, Velagapudi, State of Andhra Pradesh, Guntur District.
2. The Commissioner, Tirupathi Municipal Corporation, Tirupati, Chittoor District. (1 & 2 by RPAD)
3. One CC to SRI. MADHU SUDHAN P Advocate [OPUC]
4. One CC to Sri Kalava Suresh Kumar Reddy, SC, Advocate [OPUC]
5. Two CCs to GP FOR MUNICIPAL ADMN URBAN DEV, High Court Of Andhra Pradesh. [OUT]
6. **One spare copy**

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# HIGH COURT

RRR,J

**DATED:11/07/2022**

POST ON 21.07.2022

## ORDER

**WP.No.19913 of 2022**

DIRECTION

