

To

The Commissioner,

Visakhapatnam

GVMC,

Date:

Visakhapatnam.

Dear Sir,

Re: Complaint on the Property Tax Notice

Ref: My House Tax Assessment No.

Your notice No.

dated

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I have received the above revised tax demand notice on .

With reference to the notice, I submit that I am very much dissatisfied with the hike in my property tax for the following reasons.

1. It is disgusting to note that an Unauthorised construction penalty of Rs. which was not there in the existing tax is imposed afresh for no fault of me.
2. GVMC Council has decided to enhance house taxes on 08.08.2021. But, I am asked to pay the revised tax retrospectively from the back date 01.04.2021. Revision of any tax retrospectively from a back date and demanding for difference in tax for the completed period is arbitrary in nature and unlawful.
3. People residing across all towns and cities in the state are dissatisfied with the change of system and increase in the taxes. Hence, Tax payers Association, Vijayawada filed the Writ Petition bearing No. 21686/2021 under Article 226 of the Indian Constitution in the High Court against the decision of the state of Andhra Pradesh. The case is pending for delayed response of the AP Government and non response of some Municipal Corporations. The reason for quoting the case law here is that my grievance is similar to that of the subject matter of that case. When a similar case is pending in the Court of Law for disposal it is the duty of the state to wait for its outcome. Hence, sending the demand notices for revised tax ignoring pendency of similar cases in Court is against law.
4. My tax has been changed to capital value system. Levying property tax on the basis of capital value of assets is sheer meaningless because capital value of any asset can be had by the owner only at the time of selling away the asset. Capital values would be revised every year and hence my tax would be enhanced every year. I cannot accept for my

house tax to be revised every year. Since revision of property tax on the basis of capital value will be too heavy and revised every year, I request you to continue the existing system.

5. Applying the limitation clause, my tax has been raised by 15% on the existing tax as per the GO No. 198/24.11.2020. The GO says enhancement of my tax every year by 15% would be done till it reaches the new tax level. This is unfair and hence not acceptable to me.
6. Enhancement of property tax without providing either an additional civic service or a social security facility does not stand to reason and hence unfair.

I, therefore request you to cancel the revised tax notice and continue the house tax at the existing rate.

Thanking you.

Yours Sincerely,

Signature
Address: