IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 13TH DAY OF OCTOBER 2015/21ST ASWINA, 1937

RP.No. 811 of 2015

AGAINST THE JUDGMENT IN W.P.(C).NO.22390 OF 2015, DATED 19-08-2015

REVIEW PETITIONER(S)/PETITIONER :

CHACKO PETER, AGED 63 YEARS,
S/O.S.J.PETER, SRAMBICKAL HILLS, VADAVATHOOR P.O.,
KOTTAYAM.

BY ADVS.SRI.V.P.MOHAMMED NIYAZ
SRI.M.P.MUHAMMAD FAZIL
SRI.K.RONALD JOSE
SMT.AUGNES LOVELY FRANCIS

RESPONDENT(S)/RESPONDENTS :

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1. STATE OF KERALA,
REPRESENTED BY SECRETARY, REVENUE DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM-695 001.

2. THE TAHSILDAR,
KOTTAYAM- 686 001.

3. M.M.THAMPY , AGED 63 YEARS,
S/O.P.M.MATHEW, MANATHARA, JNRA-85,
ARCHANA NAGAR, POANGHAMMOOD, MEDICAL COLLEGE P.O.,
TRIVANDRUM-695 011.

4. MERCY CHACKO , AGED 60 YEARS,
W/O. CHACKO PETER, SRAMBIKAL HILLS, VADAVATHOOR P.O.,
KOTTAYAM- 686 001.

5. MOHAN ABRAHAM, AGED 60 YEARS,
S/O.V.C.ABRAHAM, VAHANAT HOUSE, DEVALOKAM P.O.,
KOTTAYAM- 686 001.

R1 & R2 BY GOVERNMENT PLEADER SMT.C.K.SHERIN
R3 TO R5 BY ADV. SRI.ABDUL JAWAD

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 13-10-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

Msd.

A.MUHAMED MUSTAQUE,J

R.P.No. 811 of 2015
in
W.P.(C) No.28249 of 2015

Dated this the 13th day of October, 2015

<u>ORDER</u>

This review petition is filed by the writ petitioner.

2. The petitioner submits that the matter which was considered by this Court in the writ petition is the assessment of the building tax under the Kerala Building Tax Act. The petitioner was mulcted with the liability to pay the building tax. Petitioner's case is that he was summoned as a witness and he was asked to pay the building tax.

3. This Court set aside the order of the Tahsildar on finding that petitioner was not given an opportunity, since he was given a notice as a witness to the proceedings. Therefore, this Court remitted back the matter to the Tahasildar after giving opportunity to the petitioner.

4. The petitioner submits that he is not an owner of the building. Therefore, this Court ought not have remitted back the matter to the Thahsildar for consideration. The petitioner further submits that he is only a contractor

engaged for executing the work on behalf of the land owners and independent purchasers. Therefore, a contractor cannot be directed to pay the building tax eventually, Tahsildar finds the petitioner is liable.

5. If the proceedings is yet to be concluded so far as this Court is of the view that the petitioner's claim that he is only a contractor and he has no liability under building Tax Act to pay the building tax, shall be considered by the Tahsidar, while concluding the proceedings for determination of the building tax. With the above observation the review petition is disposed of as there is no other error apparent warranting review jurisdiction.

Sd/-

A.MUHAMED MUSTAQUE,
JUDGE

dlk/13/10/