

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

**THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE ALEXANDER THOMAS**

TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936

WA.No. 630 of 2015 () IN WP(C).1767/2015

**AGAINST THE ORDER/JUDGMENT IN WP(C) 1767/2015 of HIGH COURT OF KERALA
DATED 13-03-2015**

APPELLANT(S)/PETITIONER:

**KERALA LAND REFORMS & DEVELOPMENT CO-OPERATIVE
SOCIETY LTD NO.4482,
CITY BANK BUILDING, CHALAPPURAM.P.O.
KOZHIKODE-673 002, REPRESENTED BY ITS SECRETARY.**

**BY ADVS.SRI.B.S.SWATHY KUMAR
SRI.A.K.RAJESH**

RESPONDENT(S)/RESPONDENT:

- 1. THE DISTRICT REGISTRAR (GENERAL)
KALPETTA, WAYANAD. PIN-673 121.**
- 2. THE SUB REGISTRAR
OFFICE OF THE SUB REGISTRAR, SULTHAN BATHERY
WAYANAD. PIN-673 592.**

BY SR GOVERNMENT PLEADER SRI.M.K.ABOOBACKER

**THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17-03-2015
ALONG WITH WA NO.631/15, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC & ALEXANDER THOMAS, JJ.
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Writ Appeal Nos. 630 & 631 of 2015
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Dated this the 17th day of March, 2015

J U D G M E N T

Antony Dominic, J.

These appeals are preferred against the judgment in WP(C) Nos.1767 and 1768 of 2015. The claim of the society was for the benefit of remission of stamp duty as contemplated under S.R.O.No.75/60 on the basis that property has been purchased by the appellant society and therefore is eligible for the benefit. The learned single Judge having negatived the claim, these appeals are filed.

2. We heard the learned counsel for the appellant and also considered the submissions made.

3. Reading of the judgment itself demonstrates that the judgment under appeal has been rendered by the learned single Judge in the light of the principles laid down by the Full Bench of this Court in ***Sub Registrar v. Kerala State Co-operative Consumers Federation Ltd.*** [2015 (1) KLT 443], where the scope of S.R.O.No.75/60 was examined. On such examination, the Full

Bench has held that the benefit will be available only in respect of documents executed by or on behalf of the society.

4. In so far as these cases are concerned, society is the buyer and therefore the document is executed not by the society but by its vendor. Therefore, the aforesaid requirement of the notification is not satisfied by the society to be eligible for the benefit of remission claimed by it. We are therefore satisfied that the learned single Judge has correctly applied the principles laid down by the Full Bench and we are unable to find any error in the judgment justifying interference.

Writ appeals are dismissed.

Sd/-
**ANTONY DOMINIC
JUDGE**

Sd/-
**ALEXANDER THOMAS
JUDGE**

Rp

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PA to Judge