IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 6TH DAY OF JULY 2015/15TH ASHADHA, 1937

WP(C).No. 5 of 2015 (A)

PETITIONER(S) :

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1. V.R.NARAYANAN,
   A 202, STERLING TERRACE APARTMENT, BHANSANKARI,
   3RD STAGE, KATHIRIGUPPE, 100 FT,
   RING ROAD, BANGALURU- 560 082.

2. SHANTHI NARAYANAN,
   `A 202, STERLING TERRACE APARTMENT, BHANSANKARI
   3RD STAGE, KATHIRIGUPPE, 100 FT
   RING ROAD, BANGALURU 560082

   BY ADVS.SRI.HARISANKAR V. MENON
   SMT.MEERA V.MENON

RESPONDENT(S):

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1. DISTRICT REGISTRAR (GENERAL),
   OFFICE OF THE DISTRICT REGISTRAR,
   THRISSUR- 680 001.

2. THE DISTRICT COLLECTOR,
   COLLECTORATE, THRISSUR- 680 001.

3. DEPUTY TAHSILDAR,
   TALUK OFFICE, THRISSUR- 680 001.

   BY GOVERNMENT PLEADER SMT.M.T.SHEEBA

   THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06-07-2015, ALONG WITH W.P.(C).NO.6 OF 2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Msd.

WP(C).No. 5 of 2015 (A)

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: COPY OF THE REGISTERED DEED NO.2278/2012 OF THE THRISSUR SUB REGISTRY DATED 11-05-2012.

EXHIBIT P2: COPY OF THE NOTICE IN FORM NO.1 ISSUED BY THE 3RD RESPONDENT DATED 09-12-2014.

EXHIBIT P2(A): COPY OF THE NOTICE IN FORM NO.10 ISSUED BY THE 3RD RESPONDENT DATED 09-12-2014.

EXHIBIT P3: COPY OF THE JUDGMENT IN C.M.A NO.93/2014 IN THE COURT OF THE DISTRICT JUDGE OF THRISSUR DATED 16-08-2014

RESPONDENT(S)' EXHIBITS :

EXHIBIT R1(A): FORM NO.49 DECLARATION.

EXHIBIT R1(B): FORM III A AND PROVISIONAL ORDER DATED 12.03.2014.

EXHIBIT R1(C): FINAL ORDER DATED 29.05.2014 AND REVENUE RECOVERY NOTICE DATED 24.06.2014 ISSUED BY THE SUB REGISTRAR, THRISSUR.

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.MUHAMED MUSTAQUE, J.

W.P.(C) Nos.5 & 6 of 2015

Dated this the 6th day of July, 2015

J U D G M E N T

The petitioners challenging revenue recovery proceedings have approached this Court. The revenue recovery proceedings were pertaining to under valuation of stamp duty under the Stamp Act and based on the same, liability has been fixed on the petitioners.

2. The petitioners' case is that, they were not served with any demand or order determining the liability and therefore, the revenue recovery proceedings are illegal. It is further pointed out that, the subject matter of the proceedings is stamp duty for apartments and in respect of the adjacent apartments, similar order has been issued and those orders have been set aside by the District Court, Thrissur in C.M.A.No.93/14. A copy of the said order is produced as Ext.P4.

3. In the light of above facts and circumstances, I am of the view that, the revenue recovery proceedings are liable to be set aside. Accordingly, revenue recovery proceedings against the petitioners are set aside. The petitioners shall appear before the District Registrar by themselves or through authorised representatives on 29.07.2015 at 11 a.m. along with a copy of Ext.P4 order. The District Registrar after adverting to Ext.P4 order and considering the other materials placed by the petitioners pass

appropriate orders within a further period of one month and communicate the same to the petitioners.

These writ petitions are disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV