

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE V.CHITAMBARESH

FRIDAY, THE 20TH DAY OF MARCH 2015/29TH PHALGUNA, 1936

WP(C).No. 1087 of 2015 (I)

PETITIONER:

NAVAIKULAM SERVICE CO-OPERATIVE BANK
LTD. NO. 964, REPRESENTED BY ITS PRESIDENT
NAVAIKULAM P.O., THIRUVANANTHAPURAM - 695 603.

BY ADVS.SRI.P.N.MOHANAN
SMT.I.VINAYAKUMARI
SRI.C.P.SABARI

RESPONDENTS:

1. LAND REVENUE COMMISSIONER,
OFFICE OF THE LAND REVENUE COMMISSIONER,
THIRUVANANTHAPURAM PIN - 695 001.
2. DISTRICT REGISTRAR,
OFFICE OF THE DISTRICT REGISTRAR,
THIRUVANANTHAPURAM. PIN -695 001.
3. SUB REGISTRAR,
OFFICE OF THE SUB REGISTRAR,
NAVAIKULAM, THIRUVANANTHAPURAM.
4. THE JOINT REGISTRAR OF
CO-OPERATIVE SOCIETIES (GENERAL)
THIRUVANANTHAPURAM. PIN - 695 603.

R1-R4 BY GOVERNMENT PLEADER SRI. GIKKU JACOB

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20-03-2015, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P1: A TRUE COPY OF THE RELEVANT PORTION OF THE BYE-LAW OF THE BANK.
- EXT.P2: A TRUE COPY OF THE ORDER OF THE JOINT REGISTRAR DATED 18.9.2012
- EXT.P3: A TRUE COPY OF THE NOTIFICATION SRO NO.75/60 ISSUED UNDER G.O (MS) NO.795/60 DATED 8.10.1960 BY THE GOVERNMENT
- EXT.P4: A TRUE COPY OF THE SALE DEED EXECUTED WITH THE BANK ON 5.10.2012
- EXT.P5: A TRUE COPY OF THE ORDER DATED 27.2.2013 OF THE DISTRICT REGISTRAR.
- EXT.P6: A TRUE COPY OF THE ORDER DATED 9.12.2014 OF THE LAND REVENUE COMMISSIONER
- EXT.P7: A TRUE COPY OF THE JUDGEMENT REPORTED IN 2007 (2) KLT 629.
- EXT.P8: A TRUE COPY OF THE JUDGEMENT DATED 2.2.2012 IN WPC NO.19009/2010
- EXT.P9: A TRUE COPY OF THE JUDGEMENT DATED 18.12.2014 IN W.A.NO.1216/07

RESPONDENT(S)' EXHIBITS

V. CHITAMBARESH, J

WP(C) NO. 1087 OF 2015

Dated this the 20th day of March, 2015

JUDGMENT

Ext.P5 order dated 27.02.2013 directing the petitioner to pay deficit stamp duty with penalty was passed soon after Ext.P4 sale deed dated 05.10.2012 was executed. Ext.P5 order has also been affirmed in appeal by Ext.P6 order dated 09.12.2014 and Ext.P9 judgment of the Full Bench is subsequent on 18.12.2014. It cannot be said that the proceedings as regards the stamp duty payable with penalty have become final owing to the pendency of Exts.P5 and P6 proceedings.

2. Only reopening transactions and making fresh demands pursuant to Ext.P9 judgment dated 18.12.2014 are forbidden as per paragraph 27 thereof. The petitioner being a vendee is not entitled to the benefit of Ext.P3 Government Order or Ext.P9 judgment as clarified subsequently by the Division Bench. Exts.P5 and P6 orders do not suffer from any infirmity in law warranting interference by this court.

The Writ Petition fails and is dismissed.

**V. CHITAMBARESH
JUDGE**