

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON**

**FRIDAY, THE 30TH DAY OF JANUARY 2015/10TH MAGHA, 1936**

**WP(C).No. 2456 of 2015 (F)**  
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**PETITIONER:**  
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**BINU ALEX THOMAS, S/O.THOMAS,  
AGED 40 YEARS, ENGINEER,  
DOOR NO. 16/926 C OF KOCHI CORPORATION,  
VALIYAPARAMBIL HOUSE, THOPPUMPADY P.O.,  
RAMESWARAM VILLAGE, KOCHI TALUK,  
ERNAKULAM DISTRICT, PIN - 682 005.**

**BY ADVS.SRI.L.RAM MOHAN  
SRI.M.AUBREY ABRAHAM ISAAC**

**RESPONDENT(S):**  
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- 1. STATE OF KERALA,  
REPRESENTED BY ITS PRINCIPAL SECRETARY,  
DEPARTMENT OF TAX, GOVT. SECRETARIAT,  
THIRUVANANTHAPURAM.**
- 2. SUB REGISTRAR,  
SUB REGISTRAR OFFICE, DEVIKULAM.**

**BY SENIOR GOVERNMENT PLEADER SRI.K.C.VINCENT**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 30-01-2015 ALONG WITH WPC.2462/2015, THE COURT ON  
THE SAME DAY DELIVERED THE FOLLOWING:**

**mbr/**

WP(C).No. 2456 of 2015 (F)

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**APPENDIX**

**PETITIONER(S)' EXHIBITS:**

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- P1- TRUE COPY OF THE SALE DEED DATED 10.11.2014.
- P2- TRUE COPY OF THE NOTIFICATION NO. K-13430/08 DATED 14.12.2009  
PUBLISHED IN THE KERALA GAZETTE EXTRAORDINARY DATED 6.3.2010.
- P3- TRUE COPY OF THE G.O(MS) NO.177/2007/TD DATED  
(THIRUVANANTHAPURAM) 4TH AUGUST 2007 PUBLISHED AS S.R.O  
NO.677/2007 IN THE KERALA GAZETTE, EXTRAORDINARY NO.1461,  
DATED 4TH AUGUST, 2007.
- P4- TRUE COPY OF THE JUDGEMENT DATED 24.11.2014 IN WP(C) NO. 30733/2014.

**RESPONDENT(S)' EXHIBITS:**

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- NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

**P.R. RAMACHANDRA MENON, J.**

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**W.P.(C) No.2456 & 2462 of 2015**  
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**Dated this the 30<sup>th</sup> day of January, 2015**

**JUDGMENT**

The petitioners have approached this Court with the following prayers:

*"i) Issue a writ of mandamus or any other appropriate writ, direction or order commanding the 2<sup>nd</sup> respondent to register Exhibit P1 sale deed without stamp duty as exempted in Exhibit P3 Government Order.*

*ii) Grant such other reliefs, which deems fit and proper in the interest of justice.*

*iii) Grant the cost of this writ petition."*

2. The learned counsel for the petitioners places reliance on Ext.P4 judgment dated 24.11.2014 rendered by this Court in WP(C) No.30733 of 2014 and seeks to extend similar benefit to the petitioners as well.

3. After hearing both the sides, this Court finds that the petitioners are also entitled to succeed. By virtue of Ext.P3 G.O., the exemption is applicable to the whole conveyance, if the consideration for such conveyance excluding the amount or the value of the consideration of the undivided interest in the amount does not exceed Rs.5,00,000/- (Rupees Five lakhs only). In so far as the above G.O. is not amended, the benefit of the G.O. shall be given to the petitioners as well.

In the said circumstances, there will be a direction to the 2<sup>nd</sup> respondent to register the concerned documents on being satisfied with the value of the apartment/flat as only Rupees Five lakhs or less, and on satisfying the other legal requirements. The proceedings as above shall be done at the earliest, at any rate, within 'three months' from the date of receipt of a copy of this judgment.

The petitioners shall produce a copy of this judgment, along with a copy of the writ petition, before the 2<sup>nd</sup> respondent, for further steps.

Both the writ petitions are disposed of.

**P.R. RAMACHANDRA MENON,  
JUDGE**

smm