IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

FRIDAY, THE 20TH DAY OF FEBRUARY 2015/1ST PHALGUNA, 1936

WP(C).No. 3670 of 2015 (G)

PETITIONER(S):

AHAMMED KABEER, AGED 36 YEARS,
S/O MUHAMMED KARIMBANAKKAL HOUSE,
AKODE, VAZHAKKAD,
MALAPPURAM DISTRICT.

BY ADVS.SRI.M.SASINDRAN
SRI.V.VENUGOPAL

RESPONDENT(S):
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1. THE VILLAGE OFFICER
VAZHAKKAD-673640, MALAPPURAM DISTRICT.

2. THE TAHSILDAR
KONDOTTY TALUK OFFICE,
MALAPPURAM DISTRICT-673001.

BY GOVERNMENT PLEADER SRI.K.C.VINCENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20-02-2015,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 3670 of 2015 (G)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: A TRUE COPY OF THE SALE DEED NO.1604 OF 2006 DATED 29.7.2006.

EXHIBIT P2: A TRUE COPY OF THE SALE DEED NO.2192 OF 2006 DATED 1.11.2006.

EXHIBIT P3: A TRUE COPY OF THE SALE DEED NO.1081 OF 2006 DATED 29.5.2006.

EXHIBHTI P4: TRUE COPY OF THE TAX RECEIPT DATED 27.10.2006 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P1.

EXHIBIT P4(A): TRUE COPY OF THE TAX RECEIPT DATED 14.11.2006 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P1.

EXHIBIT P4(B): TRUE COPY OF THE TAX RECEIPT DATED 8.8.2007 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P1.

EXHIBIT P4(C): TRUE COPY OF THE TAX RECEIPT DATED 8.8.2007 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P2.

EXHIBIT P4(D): TRUE COPY OF THE TAX RECEIPT DATED 19.4.2008 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P3.

EXHIBIT P4(E): TRUE COPY OF THE TAX RECEIPT DATED 21.4.2008 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P2.

EXHIBIT P4(F): TRUE COPY OF THE TAX RECEIPT DATED 21.4.2008 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P1.

EXHIBIT P4(G): TRUE COPY OF THE TAX RECEIPT DATED 18.9.2007 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P2 & P3.

EXHIBIT P4(H): TRUE COPY OF THE TAX RECEIPT DATED 24.4.2010 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PEOPERTIES COVERED BY EXT.P1 & P3.

EXHIBIT P4(I): TRUE COPY OF THE TAX RECEIPT DATED 24.4.2010 ISSUED BY THE VILLAGE OFFICER, VAZHAKKAD IN RESPECT OF THE PROPERTIES COVERED BY EXT.P2.

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EXHIBIT P5:	**A TRUE COPY OF THE DECREE IN OS NO.111 OF 2006 OF SUBORDINATE JUDGES COURT, MANJERI DATED 11.3.2014.**
EXHIBHTI P6:	**A TRUE COPY OF THE DECREE IN OS NO.51 OF 2006 OF SUBORDINATE JUDGES COURT, MANJERI**
EXHIBHTI P7:	**A TRUE COPY OF THE DECREE IN OS NO.25 OF 2010 OF SUBORDINATE JUDGES COURT, MANJERI DATED 11.3.2014.**
EXHIBHTI P8:	**A TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE R1**
EXHIBHTI P9:	**A TRUE COPY OF THE COMMUNICATION DATED 25/4/14 ISSUED BY THE R1**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

P.R. RAMACHANDRA MENON J.
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W.P.(C) No. 3670 of 2015
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Dated, this the 20th day of February, 2015

JUDGMENT

The grievance of the petitioner is mainly with regard to the non-acceptance of tax by the Revenue authorities in respect of the land covered by Exts. P1 to P3 sale deeds. It is stated that tax was being accepted by the revenue authorities, as borne by Ext. P4 series. But subsequently it came to be refused to be accepted, referring to pendency of civil suit. The learned counsel for the petitioner submits that pendency of Civil case is not a bar for accepting the land tax. It is also pointed out that civil suit came to be disposed of in favour of the petitioner and no interim order of injunction or any such order restraining the authority to accept tax has been passed.

2. Heard the learned Government Pleader as well.

3. The law has been declared by this Court in **Sudan Vs. State of Kerala [2013 (4) KLT 563],** that pendency of civil suit can never be a bar with regard to the acceptance of land tax, unless specifically restrained from accepting the tax by virtue of any order passed by the Court. Since no restrictive order was passed by this Court or any

other Court, there is no rationale on the part of the respondents in refusing to accept the land tax. There is also no dispute as to the sequence of events, including the conveyance of the property as borne by Ext. P1 sale deed and satisfaction of tax till 2008, as borne by Ext. P2 series receipts.

In the said circumstances, the first respondent is directed to accept land tax in respect of the property covered by Ext. P1 as and when the same is tendered. It is made clear that satisfaction of tax itself does not confer any right upon the petitioner, which shall be subject to the result of the civil litigation stated as pending.

The petitioner shall produce a copy of this judgment along with copy of the writ petition before the first respondent for further steps.

Sd/-

P. R. RAMACHANDRA MENON,
(JUDGE)

kmd