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. 3719 of 2015 (L)

PETITIONER :

UMMUBARKETH, AGED 59 YEARS
W/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- 673 640,
   MALAPPURAM DISTRICT.

2. **THE TAHSILDAR,**
   KONDOTTY TALUK OFFICE,
   MALAPPURAM DISTRICT - 673 001

R1 & R2 BY GOVT. PLEADER SRI. JOSEPH GEORGE

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

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...2/-

WP(C).No. 3719 of 2015 (L)

APPENDIX

PETITIONERS' EXHIBITS :

EXT. P1:	A TRUE COPY OF THE SETTLEMENT DEED NO.135 OF 2006 DATED 20.01.2006.
EXT. P2:	A TRUE COPY OF THE TAX RECEIPT DATED 22.04.2008.
EXT. P2(a):	A TRUE COPY OF THE TAX RECEIPT DATED 15.03.2008.
EXT. P2(b):	A TRUE COPY OF THE TAX RECEIPT DATED 24.04.2010.
EXT. P3:	A TRUE COPY OF THE POSSESSION CERTIFICATE ISSUED TO THE PETITTIONER BY THE FIRST RESPONDENT.
EXT. P4:	A TRUE COPY OF THE DECREE IN OS.NO. 111 OF 2006 OF SUBORDINATE JUDGES COURT, MANJERI DATED 11.03.2014.
EXT. P5:	A TRUE COPY OF THE DECREE IN OS.NO. 51 OF 2006 OF SUBORDINATE JUDGES COURT, MANJERI.
EXT. P6:	A TRUE COPY OF THE DECREE IN OS.NO 25 OF 2010 OF SUBORDINATE JUDGES COURT, MANJERI DATED 11.03.2014.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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P.R. RAMACHANDRA MENON J.

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W.P.(C) No. 3719 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 Ext. P1 sale deed. It is stated that tax was being accepted by the revenue authorities, as borne by Ext. P2 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 that though RFA No. 346 of 2014 is pending before this Court, 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 respondent 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 Exts. P1 to P3 sale deeds and satisfaction of tax till 2010, 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 civil litigation stated as pending.

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

The Writ Petition is disposed of.

Sd/-

P. R. RAMACHANDRA MENON,
(JUDGE)

kmd