

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

FRIDAY, THE 6TH DAY OF FEBRUARY 2015/17TH MAGHA, 1936

WP(C).No. 3818 of 2015 (B)

PETITIONER:

M/S.CICILIA HEALTH SPA AND RESORTS PVT.LTD,
A COMPANY REGISTERED AND INCORPORATED
UNDER THE COMPANIES ACT 1956, HAVING
REGISTERED OFFICE AT JOHNS VILLA,
AMPALATHUMKALA.P.O, EZHUKONE VILLAGE,
KOTTARAKKARA TALUK, KOLLAM DISTRICT-691 505
REPRESENTED BY ITS MANAGING DIRECTOR,
MR.Y.JOHNSON S/O.LATE M.YOHANNAN,
AGED 74 YEARS, JOHNS VILLA, HOUSE NO.IV/381,
EZHUKONE VILLAGE, KOTTARAKKARA TALUK
KOLLAM DISTRICT-691 505.

BY ADV. SRI.LIJU. M.P

RESPONDENTS:

1. PARAVUR MUNICIPALITY,
REP. BY ITS SECRETARY, PARAVUR.P.O,
KOLLAM DISTRICT-691 301.
2. SECRETARY,
PARAVUR MUNICIPALITY-691 301.
3. CHAIRMAN, FINANCE STANDING COMMITTEE,
PARAVUR MUNICIPAL COUNCIL, PARAVUR-691301.

BY ADV.SRI.AYYAPPAN SANKAR

THIS WRIT PETITION (CIVIL) COME UP FOR ADMISSION ON
06-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX IN WP(C).No. 3818 of 2015 (B)

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE REMINDER TO APPEAL PETITION FILED BY PETITIONER ALONG WITH TRANSLATION

EXT.P2 TRUE COPY OF THE PROCEEDINGS OF THE 2ND RESPONDENT ON THE BASIS OF DECISION OF 3RD RESPONDENT TO REJECT OF THE APPEAL ALONG WITH TRANSLATION

EXT.P3 TRUE COPY OF THE NOTICE DATED 21.5.2013 ISSUED BY THE 2ND RESPONDENT ALONG WITH TRANSLATION

EXT.P4 TRUE COPY OF THE APPLICATION DATED 1.2.2014 FOR REVISION OF PROPERTY TAX ON THE BASIS OF CHANGE OF USE AND OTHER REASONS SUBMITTED BY THE PETITIONER ALONG WITH TRANSLATION

RESPONDENT'S EXHIBITS: NIL.

/TRUE COPY/

P.S. TO JUDGE

Dama Seshadri Naidu, J.

W.P.(C)No.3818 of 2015 B

Dated this the 6th day of February, 2015

JUDGMENT

Heard the learned counsel for the petitioner and the learned Standing Counsel for the respondent, apart from perusing the record. Since the issue lies in a narrow compass, this Court proposes to dispose of the writ petition at the admission stage itself.

2. Briefly stated, the petitioner, a private limited company, after obtaining the necessary building permit from the respondent Municipality raised some structures meant for establishing a hotel. Ever since the building has been constructed, the petitioner continued to pay the necessary property tax. Later, owing to certain difficulties, as he discontinued his business, the petitioner is said to have let out these structures for establishing a hospital.

3. The grievance of the petitioner is that though presently a hospital is established in the petitioner's premises,

still the respondent Municipality has been insisting on payment of property tax as if the petitioner had been continuing with his hotel business. In that regard, the petitioner is said to have submitted Exhibit P4 application to the second respondent for revision of property tax, based on the change in the user of the property. Complaining of its non consideration, the petitioner has approached this Court.

In the facts and circumstances, having regard to the respective submissions of the learned counsel for the petitioner and the learned Standing Counsel, this Court, without adverting to the merits of the matter, disposes of the writ petition with a direction to the second respondent to consider Exhibit P4 application of the petitioner in accordance with law and pass appropriate orders thereon, as expeditiously as possible, at any rate, within a period of one month from the date of receipt of a copy of this judgment.

Dama Seshadri Naidu, Judge

tkv