IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

MONDAY, THE 2ND DAY OF MARCH 2015/11TH PHALGUNA, 1936

WP(C).No. 5046 of 2015 (E)

PETITIONER :

PIOUS MATHEW,
MUKKATTUKUNNEL, PERUMPANCHI P.O.,
MADAPPALLY VILLAGE,CHANGANACHERRY TALUK,
KOTTAYAM DISTRICT.

BY ADVS.SMT.SARITHA THOMAS
SRI.SAJEEVAN KURUKKUTTIYULLATHIL

RESPONDENT(S):
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1. VILLAGE OFFICER,
   MADAPPALLY, PERUMPANACHY P.O.-686 536,
   CHENGANASSERY TALUK, KOTTAYAM.

2. DISTRICT COLLECTOR,
   KOTTAYAM-686 002.

3. STATE OF KERALA,
   REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE,
   GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695 001.

R1 TO R3 BY SR GOVERNMENT PLEADER SRI.K.C.VINCENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).No. 5046 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : **COPY OF THE SETTLEMENT DEED DTD. 3.4.1992 BEARING NO.787/1992 OF THENGANA, SRO.**

P2 : **COPY OF THE SETTLEMENT DEED DTD. 9.4.1992 BEARING NO.837 OF 1992 OF THENGANA SUB REGISTRY.**

P3 : **COPY OF THE DECREE DTD. 26.7.2011 IN OS NO.115/2005.**

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.5046 of 2015
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Dated this the 2nd day of March, 2015

JUDGMENT

The petitioner is the owner of the property covered by Exts.P1 and P2 settlement deeds. Grievance of the petitioner is with regard to the refusal on the part of the 1st respondent in accepting the tax in respect of the property referring to the pendency of a civil suit and the interim order of attachment passed therein. It is stated that the attachment ordered by the Civil court can no way bar the way of the petitioner in remitting the tax in terms of the Kerala Land Tax Act. It is also pointed out that the suit itself (O.S No.115 of 2008 of the Additional Sub Court, Kottayam) is already over and that, as per Ext.P3 decree, the suit filed by the plaintiff against the petitioner stands dismissed.

2. Heard the learned Government Pleader as well.

3. It has been made clear by this Court on many an occasion including as per the decision reported in **Thulasibhai v State of**

Kerala (2010(4) KHC 142) that attachment cannot place any hurdle with regard to satisfaction of tax in respect of the property concerned, in terms of the Kerala Land Tax Act. That apart, since the civil suit is already over, this Court finds that the petitioner is entitled to succeed.

4. In the said circumstance, there will be a direction to the 1^{st} respondent to accept land tax in respect of the property covered by Exts.P1 & P2, under the relevant provisions of Kerala Land Tax Act, as and when the same is tendered.

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

The writ petition disposed of.

Sd/-
P.R.RAMACHANDRA MENON, JUDGE

vdv