

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

WEDNESDAY, THE 25TH DAY OF FEBRUARY 2015/6TH PHALGUNA, 1936

WP(C) .No. 5051 of 2015 (F)

PETITIONER(S) :

C.M.ABDUL AZEEZ,
AGED 52 YEARS, S/O.LATE MUHIYIDEEN,
RESIDING AT SUHARA MANZIL,
THAIKAKAM, KUZHIVELIPPADY, ALUVA EAST VILLAGE,
ALUVA TALUK, ERNAKULAM DISTRICT.

BY ADVS.SRI.K.A.RASHEED
SRI.P.M.HARIS (POOTHULIL) .

RESPONDENT(S) :

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1. STATE OF KERALA,
REP. BY THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.
 2. THE VILLAGE OFFICER,
EDAPPALLY SOUTH VILLAGE,
EDAPPALLY SOUTH VILLAGE OFFICE,
EDAPPALLY, PIN - 682 021.

BY SENIOR GOVERNMENT PLEADER SRI. JOSEPH GEORGE.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 25-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

rvs.

APPENDIX

PETITIONER(S) ' EXHIBITS :

- EXHIBIT P1: TRUE COPY OF THE SALE DEED NO. 7944/2005 OF SRO EDAPPALLY DATED 12.12.2005.
- EXHIBIT P2: TRUE COPY OF THE SALE DEED NO. 8286/2005 OF SRO EDAPPALLY DATED 26.12.2005
- EXHIBIT P3: TRUE COPY OF THE SALE DEED NO. 657/2006 OF SRO EDAPPALLY DATED 30.01.2006.
- EXHIBIT P4: TRUE COPY OF THE SALE DEED NO. 887/2006 OF SRO EDAPPALLY DATED 10.02.2006.
- EXHIBIT P5: TRUE COPY OF THE SALE DEED NO. 2184/2006 OF SRO EDAPPALLY DATED 05.04.2006.
- EXHIBIT P6: TRUE COPY OF THE TAX RECEIPT BEARING NO.4291806 DATED 15.12.2012.
- EXHIBIT P7: TRUE COPY OF THE TAX RECEIPT BEARING NO.4291814 DATED 17.12.2012.
- EXHIBIT P8: TRUE COPY OF THE TAX RECEIPT BEARING NO.4291807 DATED 15.12.2012.
- EXHIBIT P9: TRUE COPY OF THE TAX RECEIPT BEARING NO.4291815 DATED 17.12.2012.
- EXHIBIT P10: TRUE COPY OF THE POSSESSION CERTIFICATE BEARING NO.9522/2012 DATED NIL.
- EXHIBIT P11: TRUE COPY OF THE POSSESSION CERTIFICATE BEARING NO.9523/2012 DATED NIL.
- EXHIBIT P12: TRUE COPY OF THE POSSESSION CERTIFICATE BEARING NO.,9524/2012 DATED 17.12.2012.
- EXHIBIT P13: TRUE COPY OF THE POSSESSION CERTIFICATE BEARING NO.9525/12 DATED NIL.

RESPONDENT(S) ' EXHIBITS :

NIL.

/TRUE COPY/

P.A.TO JUDGE

RVS.

P.R. RAMACHANDRA MENON J.

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W.P.(C) No. 5051 of 2015

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Dated, this the 25th day of February, 2015

JUDGMENT

The petitioner has approached this Court with the following prayers :

i) Issue a writ of mandamus or other appropriate writ, order or direction directing the 2nd respondent to accept the land tax with regard to the petitioner's undivided shares in 7.79 Ares of property comprised in Survey No. 125/10A of Edappally South Village in Kanayannur Taluk purchased by the petitioner as per Exts. P1 to P5 sale deeds.

And

b) To pass such other and further orders as are deemed to be just and necessary in the facts and circumstances of the case.

2. Heard the learned Government Pleader as well.

3. It has been declared by this Court in **Thulasibhai C.C. Vs. State of Kerala [2010 (4) KHC 142]** that mutation entries are only for the purpose of enabling the State to collect land revenue from the person in the possession and will not confer any title to the land, hence the attachment order is not a ground to refuse the application

for mutation. As per the decision rendered in **Joseph Kurian Vs. Village Officer [2010 (3) KLT 251]** it has been held by this Court that attachment over the property cannot be a ground for not accepting the basic tax after effecting mutation as per the Transfer of Registry Rules, 1966.

4. Considering the facts and circumstances, this Court finds that the petitioner is entitled to succeed. The second respondent is directed to reconsider the matter and take necessary steps to effect mutation of the property in the revenue records, and to accept land tax as expeditiously as possible, at any rate, within one month from the date of receipt of a copy of this judgment.

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

The Writ Petition is disposed of.

Sd/-

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

kmd