IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936

WP(C).No. 6395 of 2015 (Y)

PETITIONER(S):

BINU.K.S., AGED 36 YEARS,
S/O.SUKUMARAN, KARAKKUNATHU HOUSE,
KUDAYATHUR. P., KOLAPRA, IDUKKI.

BY ADV. SRI.L.RAJESH NARAYAN.

RESPONDENT(S):
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1. THE DISTRICT COLLECTOR, IDUKKI-689 001.

2. THE VILLAGE OFFICER,
KUDAYATHOOR, THODUPUZHA,
IDUKKI DISTRICT-689 590.

BY SR. GOVT. PLEADER SRI.JOSEPH GEORGE.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 6395 of 2015 (Y)

APPENDIX

PETITIONER'S EXHIBITS:-

P1- TRUE COPY OF THE SALE DEED BEARING NO.25/2006 DATED 05-01-2006 OF SRO, ARAKKULAM.

P2- TRUE COPY OF THE BASIS TAX RECEIPT DATED 13-07-2011.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

P.R. RAMACHANDRA MENON, J.

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W.P.(C). No. 6395 of 2015

Dated this the 17th day of March, 2015

JUDGMENT

The petitioner has approached this Court with the following prayers:

> "i. Issue a writ in the nature of mandamus or any such other writ, direction or orders commanding the 2nd respondent to forthwith accept basic tax with respect to the property comprising 7.18 Ares of property Sy.No. 58/13 of the Kudayathoor Village in Thodupuzha Taluk, in the name of the petitioner.
>
> ii. Issue any such other writ, direction or orders, which this Hon'ble Court may deem fit and proper considering the facts and circumstances of the case."

The case of the petitioner is that the 2nd respondent is refusing to accept basic tax in respect of the property covered by Ext.P1. He has been remitting the basic tax in respect of the said property as borne by Ext.P2. In the instant case there is no other encumbrance and the second respondent refused to accept basic tax on the reason that there is revenue recovery pending against the petitioner. This made the petitioner to approach this Court with the above prayers. Reliance is sought to be placed on various decisions rendered by this Court including that of **Joseph Kurian** v. **Village Officer** (2010 (3) KLT 251).

3. Heard the learned Government Pleader as well.

4. After hearing both the sides this Court finds that the petitioner is entitled to have the relief sought for. It has been made clear by this Court on many an occasion, including as per the decision cited supra that, attachment or revenue recovery proceedings, if any, will not be a bar to accept tax under the Kerala Land Tax Act.

5. In the said circumstance, there will be a direction to the 2nd respondent to accept tax in respect of the property covered by Ext.P1, subject to satisfaction of legal requirements in accordance with law.

The petitioner shall produce a copy of the judgment along with a copy of the writ petition before the 2nd respondent for further steps. The writ petition is disposed of.

P.R. RAMACHANDRA MENON,
JUDGE.

kp/-