IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No.6396 of 2015 (Y)

PETITIONER:

SUMATHY SUKUMARAN,AGED 64 YEARS,
W/O.SUKUMARAN,KARAKKUNATHU HOUSE,
KUDAYATHUR P.O.,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.

R1 & R2 BY GOVT. PLEADER SRI.K.C.VINCENT.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No.6396 of 2015 (Y)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:TRUE COPY OF THE SALE DEED BEARING NO.1738/1983
DATED 19.09.1983 OF SRO,ARAKKULAM.

EXT.P2:TRUE COPY OF THE BASIS TAX RECEIPT DATED 03.03.1994.

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

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P.R. RAMACHANDRA MENON, J.

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W.P.(C)No.6396 OF 2015

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Dated this the 31st March, 2015

<u>J U D G M E N T</u>

The petitioner is the owner of the property having an extent of 10 cents in Sy.No;. 488/2C of Kudayathoor Village , covered by Ext.P1 Sale Deed. It is stated that the petitioner was enjoying the said property also satisfying the tax, as borne by Ext.P2. Subsequently, when the petitioner approached the revenue authorities for satisfying the tax, it was refused to be accepted, referring to some revenue recovery proceedings pending against the petitioner . Placing reliance on the decision in ***<u>Thulasibhai v. State of Kerala</u>*** (**2010(4) KLT 215)**, the learned Counsel for the petitioner submits that pendency of revenue recovery proceedings cannot be taken as a ground to refuse remittance of land tax in terms of Kerala Land Tax Act.

2. Heard the learned Government Pleader as well.

3. If pendency of the revenue recovery proceedings is the sole reason for not accepting the tax in respect of the property covered by Ext.P1, this Court is of the view, that the matter requires to be re-considered. In the above circumstance, there will be a direction to the second respondent/Village Officer to

accept the tax for the subsequent years in respect of the property covered by Exts. P1 and P2, as and when the same is tendered in terms of the Kerala Land Tax Act.

The writ petition is disposed of. The petitioner shall produce a copy of the judgment along with a copy of the writ petition before the second respondent/Village Officer for further steps.

P.R.RAMACHANDRA MENON
JUDGE

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