IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 10TH DAY OF MARCH 2015/19TH PHALGUNA, 1936

WP(C).No. 7506 of 2015 (K)

PETITIONER:

HARIS, S/O.MOIDEEN HAJI, AGED 44 YEARS,
'SALMA", BYPASS ROAD,
KOPPAM, PALAKKAD DISTRICT,

BY ADV. SRI.RAJESH SIVARAMANKUTTY

RESPONDENT:

THE LAND REVENUE COMMISSIONER,
OFFICE OF THE LAND REVENUE COMMISSIONER,
THIRUVANANTHAPURAM-695 001

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

sts

WP(C).No. 7506 of 2015 (K)
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<u>APPENDIX</u>

PETITIONER(S)' EXHIBITS

P1:- **TRUE COPY OF THE MEMORANDUM OF REVISION PETITION INCLUDING PETITION TO CONDONE DELAY OF 16 DAYS.**

P2:- **TRUE COPY OF THE ORDER NO.LRB1-34459/2013 DTD 4/6/2014 PASSED BY THE RESPONDENT**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.7506 of 2015

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Dated this the 10th day of March, 2015

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

The challenge in the writ petition is against Ext.P2 order passed by the respondent. The issue involved in the writ petition is with regard to the levy of building tax that was confirmed on the petitioner in terms of the Kerala Building Tax Act. Against the assessment order, the petitioner filed an appeal before the District Collector, instead of the RDO. By an order dated 14.05.2013, the District Collector found that the appeal against an assessment order was not maintainable before him, and hence, rejected the appeal. Thereafter, instead of preferring an appeal against the assessment order, before the RDO, the petitioner chose to file a further revision before the respondent, against the order dated 14.05.2013 of the District Collector. By Ext.P2 order, the respondent rejected the said revision by holding that the said revision before him was also not maintainable. Ext.P2 order of the respondent is impugned in the writ petition.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

3. On a consideration of the facts and circumstances of the

case as also the submissions made across the bar, I find that inasmuch as the petitioner had not filed any appeal against the assessment order before the appellate authority constituted under the Act, the orders passed by the District Collector as also by the respondent cannot be said to be illegal.

Resultantly, the writ petition in its challenge against Ext.P2 order fails and is accordingly dismissed.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns