IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

TUESDAY, THE 24TH DAY OF MARCH 2015/3RD CHAITHRA, 1937

WP(C).No.7543 of 2015 (P)

PETITIONERS:
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1. **HANEEFA,S/O.BAVA,AGED 41 YEARS.**

2. **HAFIZ,S/O.HANEEFA,AGED 20 YEARS,**

   PETITIONERS ARE RESIDING AT ILLATH PARAMBA,
   PONNANI TALUK,THAVANUR AMSOM,MUVANKARA DESOM,
   THAVANUR P.O,MALAPPURAM DISTRICT.

   BY ADV.SRI.JACOB SEBASTIAN

RESPONDENTS:
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1. **THE TAHSILDAR,PONNANI,TALUK OFFICE,**
   PONNANI,MALAPPURAM DISTRICT,PIN-679 577.

2. **THE VILLAGE OFFICER,KALADI VILLAGE,**
   KALADI,PONNANI TALUK,MALAPPURAM DISTRICT,
   PIN-679 577.

3. **THE DISTRICT COLLECTOR, MALAPPURAM,PIN-676 505**

   BY SENIOR GOVT. PLEADER SRI.JOSEPH GEORGE.

   THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

pk

WP(C).No.7543 of 2015 (P)

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT P1: A TRUE COPY OF REGISTERED SALE DEED NUMBER 1411/2013 OF THE SRO,PONNANI.

EXHIBIT P2: A TRUE COPY OF THE ENCUMBRANCE CERTIFICATE RELATING TO THE PROPERTY FOR THE PERIOD FROM 1 JANUARY 1981 TO MAY 9 2014.

EXHIBIT P3: A TRUE COPY OF THE ORDER DATED MARCH 26,2013 OF THE DEBT RECOVERY TRIBUNAL ERNAKULAM

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

pk

P.R. RAMACHANDRA MENON, J.

W.P.(C) No.7543 of 2015

Dated this the 24th day of March, 2015

JUDGMENT

Grievance of the petitioner is against the refusal on the part of the second respondent in accepting the basic tax and to issue a Possession Certificate in respect of the property covered by Ext.P1. The petitioner is enjoying the said property with absolute ownership, exclusive possession and clear and marketable title. Ext.P2 is the Encumbrance Certificate relating to the property for the period from 01.01.1981 to 09.05.2014. The request made by the petitioner to accept tax in respect of the property for the subsequent period was not acceded to, referring to some attachment over the property as referred to in Ext.P3. The case of the petitioner is that, attachment cannot be a bar in accepting the tax under the Kerala Land Tax Act in view of the law declared by this Court in ***Joseph Kurian Vs. Village Officer [2010 (3) KLT 251]***. Later, in ***Rimmi Vs. State of Kerala & others*** [2012

KHC 2981] this Court held that land tax can be accepted fro the Thandapper holder, even during the pendency of the revenue recovery proceedings.

2. Heard the learned Government Pleader as well.

3. In the said circumstances, Ext.P3 will stand set aside and the second respondent is directed to accept tax from the petitioner in respect of the property covered by Ext.P1, as and when the same is tendered. There will be a further direction to the said respondent to issue Possession Certificate to the petitioner, if any application has been preferred in this regard and subject to satisfaction of the other legal requirements in accordance with law.

The writ petition is disposed of.

P.R. RAMACHANDRA MENON,
JUDGE

sp