

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

WEDNESDAY, THE 1ST DAY OF APRIL 2015/11TH CHAITHRA, 1937

WP(C).No. 8244 of 2015 (E)

PETITIONER:

**ANANTHAPURI EDUCATIONAL SOCIETY,
TC 33/2320/2, ATAPPRA JUNCTION, VATTIYOORKAVU
THIRUVANANTHAPURAM-695013
REP BY ITS GENERAL SECRETARY LAILA KUMARI**

BY ADV. SRI.P.RAMAKRISHNAN

RESPONDENTS:

**1. CORPORATION OF THIRUVANANTHAPURAM
PALAYAM, THIRUVANANTHAPURAM-695001
REP BY ITS SECRETARY**

**2. THE SECRETARY
CORPORATION OF THIRUVANANTHAPURAM, PALAYAM
THIRUVANANTHAPURAM-695001**

**** Addl 3. STANDING COMMITTEE FOR APPEALS, CORPORATION OF
THIRUVANANTHAPURAM, PALAYAM, PIN - 695 001
ADDITIONAL 3RD RESPONDENT IS IMPEADED AS PER I.A. NO.4865/2015
DATED 01.04.2015.**

BY SRI.P.K.MANOJ KUMAR,SC,THIRUVANANTHAPURAM CORPORATION

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
01-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS

**P1:-TRUE COPY OF LETTER DTD 17/4/2013 ISSUED BY THE CENTRAL BOARD OF
SECONDARY EDUCATION**

**P2:-TRUE COPY OF DEMAND NOTICE DTD 11/1/2005 ISSUED BY THE IST
RESPONDENT**

**P3:-TRUE COPY OF ORDER DTD 2/6/2005 OF THE TRIBUNAL FOR LOCAL SELF
GOVERNMENT**

P4:-TRUE COPY OF JUDGMENT DTD 29.8.2008 IN WPC 33191/2005

**P5:-TRUE COPY OF LETTER DTD 12/4/2012 ISSUED BY THE DEPARTMENT OF LOCAL
SELF GOVERNMENT**

P6:-TRUE COPY OF NOTIFICATION DTD 13/2/2014 ISSUED BY THE GOVERNMENT

P7:-TRUE COPY OF DEMAND NOTICE DTD 4/2/2015 ISSUED BY THE IST RESPONDENT

P8:-TRUE COPY OF OBJECTIONS DTD 4/3/2015 SUBMITTED BY THE PETITIONER

**P9:-TRUE COPY OF APPEAL EMMORANDUM DATED 19.3.2015 SUBMITTED BY THE
PETITIONER BEFORE THE STANDING COMMITTEE FOR APPEALS, CORPORATION OF
THIRUVANANTHAPURAM.**

RESPONDENTS' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

smv

DAMA SESHADRI NAIDU, J.

W.P.(C) No. 8244 of 2015

Dated this the 1st day of April, 2015

J U D G M E N T

The petitioner, a registered society running an educational institution affiliated to the Central Board of Secondary Education, has a grievance that the respondent Corporation has illegally levied property tax despite the exemption provided to the educational institutions. Ventilating the said grievance when the petitioner filed the present writ petition, the learned senior counsel for the respondent Corporation has pointed out that the petitioner has an efficacious alternative remedy of statutory appeal.

2. Having taken an initial adjournment, the learned counsel for the petitioner has submitted that now the petitioner has filed a statutory appeal and this writ petition may be disposed of with a direction to the appellate authority to consider the appeal expeditiously. She has also submitted that pending consideration of the appeal, this Court may restrain the respondent Corporation from taking recourse to any coercive steps to recover the impugned tax.

3. Since the statutory appeal has been filed very recently, I do not have any manner of doubt that the appellate authority will consider that as expeditiously as possible. Concerning the request of

the learned counsel for the petitioner that there shall be an interim direction against the recovery of tax, I am afraid the said request cannot be acceded to. Once this Court is not inclined to entertain the writ petition on the ground of alternative remedy, it has to leave the entire adjudication, including any interim measure, to the alternative forum, instead of splitting the jurisdiction and issuing interim directions, which are essentially in the discretion of the alternative forum. At any rate, it is made clear that the petitioner is at liberty to file the necessary application in that regard before the appellate authority, which may as well consider the same on merits.

The disposal of this writ petition shall not have any impact on the jurisdiction of the appellate authority to consider the statutory appeal strictly in statutory terms.

Sd/-
DAMA SESHADRI NAIDU
JUDGE

//true copy//

P.A. To Judge

smv