IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE SMT. JUSTICE P.V.ASHA

FRIDAY, THE 13TH DAY OF NOVEMBER 2015/22ND KARTHIKA, 1937

WP(C).No. 11073 of 2013 (H)

PETITIONER:

ABDUL NAZAR.C.P, AGED 52 YEARS
CEE PEE COFFEE, CHIDUKKIL POOKOTH, NOOR MAHAL
KAITHAKKAL, PANAMARAM, CHERUKATTOOR P.O
MANANTHAVADI, WAYANAD

BY ADV. DR.K.P.PRADEEP

RESPONDENTS:

1. STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY
REVENUE DEPARTMENT, GOVERNMENT SECRETARIAT
THIRUVANANTHAPURAM 685001

2. LAND REVENUE COMMISSIONER
DEPARTMENT OF REVENUE, GOVERNMENT OF KERALA
PUBLIC OFFICE BUILDING, THIRUVANANTHAPURAM 695001

3. THE DISTRICT COLLECTOR,
CIVIL STATION, DEPARTMENT OF REVENUE, WAYANAD 670645

4. THE TAHSILDAR,
TALUK OFFICE, MANANTHAVADI, DEPARTMENT OF REVENUE
WAYANAD 670645

5. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, MANANTHAVADI
WAYANAD 670645

6. SUB COLLECTOR,
DEPARTMENT OF REVENUE, MANANTHAVADI, WAYANAD 670645

R1-R6 BY SRI.SUDHEESH KUMAR. SR.GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

RKC

WP(C).No. 11073 of 2013 (H)

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER NO 34120586/92-93 DATED 30-06-1997 ISSUED BY THE SALES TAX OFFICER, MANANTHAVADI

EXHIBIT P2 TRUE COPY OF THE ASSESSMENT ORDER NO 34120586/93-94 DATED 30-06-1997 ISSUED BY THE SALES TAX OFFICER, MANANTHAVADI

EXHIBIT P3 TRUE COPY OF THE RECEIPT NO 37988 DATED 06-07-1993 ISSUED BY THE SALES TAX DEPARTMENT

EXHIBIT P4 TRUE COPY OF THE RECEIPT NO 37999 DATED 06-07-1993 ISSUED BY THE SALES TAX DEPARTMENT

EXHIBIT P5 TRUE COPY OF THE RECEIPT NO 70738 DATED 31-03-1994 ISSUED BY THE SALES TAX DEPARTMENT

EXHIBIT P6 TRUE COPY OF THE NOTICE NO 34120586 DATED 16-12-1998 ISSUED BY THE SALES TAX OFFICER, MANANTHAVADI

EXHIBIT P7 TRUE COPY OF THE NOTICE NO D2-18/ST/98-99 DATED 19-02-1999 ISSUED BY THE TAHSILDAR, MANANTHAVADI

EXHIBIT P8 TRUE COPY OF THE REPRESENTATION DATED 11-03-1999 SUBMITTED TO THE TAHSILDAR, MANANTHAVADI

EXHIBIT P9 TRUE COPY OF THE REPRESENTATION DATED 10-03-1999 SUBMITTED TO THE SALES TAX OFFICER, MANANTHAVADI

EXHIBIT P10 TRUE COPY OF THE ORDER NO 34120586/93-94 DATED 11-03-1999 ISSUED BY THE SALES TAX OFFICER, MANANTHAVADI

EXHIBIT P11 TRUE COPY OF THE ASSESSMENT ORDER NO 34120586/92-93 DATED 17-03-1999 ISSUED BY THE SALES TAX OFFICER, MANANTHAVADI

EXHIBIT P12 TRUE COPY OF THE REQUISITION DATED 18-11-2004 ISSUED BY THE SALES TAX OFFICER, MANANTHAVADI

EXHIBIT P13 TRUE COPY OF THE NOTICE NO D2-51/ST/04-05 DATED 06-01-2005 ISSUED BY THE DEPUTY TASILDAR (RR) MANANTHAVADI

EXHIBIT P14 TRUE COPY OF THE NOTICE NO D2-18/ST/98-99 DATED09-01-2006 ISSUED BY THE TAHSILDAR, MANANTHAVADI

EXHIBIT P15 TRUE COPY OF THE SALE NOTICE NO D2-18/ST/98-99 DATED NIL ISSUED BY THE TAHSILDAR, MANANTHAVADI

EXHIBIT P16 TRUE COPY OF THE NOTICE NO 34120586/92-93 DATED02-04-2013 ISSUED BY THE 5TH RESPONDNET

EXHIBIT P17 TRUE COPY OF THE ORDER NO B-5739/07/K.DIS DATED21-11-2007 ISSUED BY THE SUB COLLECOTR, MANANTHAVADY

EXHIBIT P18 TRUE COPY OF THE REVISION PETITION DATED 08-04-2013 FILED BEFORE THE 2ND RESPONDENT WITHOUT ANNEXURE

RESPONDENTS' EXHIBITS: NIL
RKC

TRUE COPY

PA TO JUDGE

P.V.ASHA, J.

W.P.(C) No.11073 of 2013

Dated this the 13th day of November, 2015

JUDGMENT

Aggrieved by the confirmation of sale as per Ext.P17 order of the Sub Collector, Mananthavadi, towards realisation of sales tax arrears from the petitioner, the petitioner has filed Ext.P18 revision petition before the Land Revenue Commissioner-2nd respondent herein. According to the petitioner, the amount due towards arrears of sales tax were subsequently being modified.

As the petitioner has approached the statutory authority under section 83(1) of the Revenue Recovery Act, 1968, there will be a direction to the 2nd respondent to consider and pass orders on Ext.P18 after affording an opportunity of hearing to the petitioner, within a period of three months from the date of receipt of a copy of the judgment. Till such time the interim order passed by this Court on 30.4.2013 (directing the respondents not to assign the land having an extent of 0.2430 hectare situated in Re-Survey No.280/1in Block 57 of Wayanad District) will continue. This writ petition is accordingly disposed of.

Sd/-

P.V.ASHA,
JUDGE.

rkc