IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

MONDAY, THE 23RD DAY OF MARCH 2015/2ND CHAITHRA, 1937

WP(C).No. 9075 of 2015 (H)

PETITIONER:

THOMAS T., S/O.K.C.THOMAS,
AGED 51 YEARS,
NADAKKAVIL KANDATHIL HOUSE, AKATHETHARA,
PALAKKAD DISTRICT.

BY ADVS.SRI.JACOB SEBASTIAN
SMT.SHAMSEERA. C.ASHRAF
SMT.ANU JACOB

RESPONDENT(S):
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1. **THE TAHASILDAR**
   PALAKKAD, TALUK OFFICE, PALAKKAD
   PIN.678001.

2. **THE VILLAGE OFFICER,**
   AKATHETHARA VILLAGE, AKATHETHARA
   PALAKKAD DISTRICT, PIN-678008.

3. **THE DISTRICT COLLECTOR**
   PALAKKAD. PIN 678 001.

BY GOVERNMENT PLEADER SRI.K.C.VINCENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

vmr

WP(C).No. 9075 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1 - ATRUE COPY OF THE REGISTERED SALE DEED NUMBER 216/2005 OF THE SRO, OLAVAKODE.

EXT.P2 - ATRUE COPY OF THE BASIC TAX PAID RECEIPT DATED AUGUST 5, 2009 IN RESPECT OF THE PROPERTY ISSUED BY THE SECOND RESPONDENT.

EXT.P3 - ATRUE COPY OF THE LETTER DATED NOVEMBER 11, 2014 ISSUED BY THE SECOND RESPONDENT.

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

vmr.

P.R. RAMACHANDRA MENON, J.

W.P.(C) No.9075 of 2015

Dated this the 23rd day of March, 2015

JUDGMENT

Grievance of the petitioner is against the refusal on the part of the respondents 1 and 2 in accepting the basic tax and with regard to the request made 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 marketable title, also satisfying the tax after effecting mutation as evident from Ext.P2 dated 05.08.2009. 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 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]***.

2. Heard the learned Government Pleader as well.

3. In the said circumstances, Ext.P3 will stand set aside and the respondents 1 and 2 are directed to accept the tax from the petitioner in respect of the property covered by Exts.P1 and P2 as and when the same is tendered. There will be a further direction to the said respondents 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.

Sd/-
P.R. RAMACHANDRA MENON,
JUDGE

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