IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 6TH DAY OF AUGUST 2015/15TH SRAVANA, 1937

WP(C).No. 9347 of 2014 (P)

PETITIONER(S):

SRI.SAFARUDHEEN T.V.,
THERUVATH VEETTIL, CHAVAKKAD P.O., PIN- 680 506.

BY ADV. SRI.SAIGI JACOB PALATTY.

RESPONDENT(S):
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1. **THE REVENUE DIVISIONAL OFFICER,**
   TRICHUR, AYYANTHOLE, TRICHUR, PIN- 680 003.

2. **THE TAHSILDAR,**
   TALUK OFFICE, CHAVAKKAD, PIN -680 506.

3. **UMMERMON, S/O.MOIDUNNI HAJI,**
   AMBALATHVEETIL THEKKUMPURATH ,
   ORUMANAYOOR AMSOM,
   CHAVAKKAD P.O., PIN -680 506.

R1 & R2 BY GOVT. PLEADER SRI.R. RANJITH.
R3 BY ADV. SRI.RAJIT.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 9347 of 2014 (P)

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT P1	COPY OF THE PARTITION DEED DATED 13/02/2006.
EXHIBIT P2	COPY OF THE LAND TAX RECEIPT.
EXHIBIT P3	COPY OF THE PLAN SUBMITTED BY THE PETITIONER.
EXHIBIT P4	COPY OF THE BUILDING PERMIT OF THE PETITIONER DATED 08/12/2006.
EXHIBIT P5	COPY OF THE BUILDING PLAN OF THE 3RD RESPONDENT.
EXHIBIT P6	COPY OF THE BUILDING PERMIT OF THE 3RD RESPONDENT DATED 17/02/2006.
EXHIBIT P7	COPY OF THE ASSESSMENT ORDER ISSUED TO THE PETITIONER.
EXHIBIT P8	COPY OF THE JUDGMENT OF MUNSIFF COURT, CHAVAKKAD IN OS. NO.170/2009.
EXHIBIT P9	COPY OF THE DEMAND NOTICE DATED 27/12/2013 ISSUED TO THE PETITIONER.
EXHIBIT P10	COPY OF THE REPRESENTATION TO THE 1ST RESPONDENT BY THE PETITIONER DATED 23/01/2014.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A. MUHAMED MUSTAQUE, J

W.P.(C).No. 9347 of 2014

Dated this the 06th day of August, 2015

JUDGMENT

The petitioner has approached this Court impugning assessment to the Building Tax Act, 1975. Ext.P7 is the demand of Building Tax.

2. It appears that the petitioner has not raised in the written objection to the assessment. There is no reasoned order in this matter. However, as revealed from the fact, it appears that the case of the petitioner that petitioner's building and the 3rd respondent building has been taken as a composite unit for the purpose of the Building Tax Act. The petitioner submits that the petitioner's building and respondent's building are legally separated and is having a different identity in ownership and therefore, the petitioner's building has to be separately assessed.

3. This Court is of the view that the matter requires reconsideration especially when there is no considered order in this matter. However, liability of the petitioner cannot go unnoticed.

4. In that view of the matter, impugned order is set aside.

5. Considering the facts and circumstances, the following directions are issued :

i) The petitioner shall remit Rs. 1,00,000/- in three monthly instalments starting from 05.09.2015.

ii) The petitioner shall raise his objections with all relevant required documents before the Thahsildar on or before 25.09.2015.

iii) Thereafter, the Tahsildar shall complete the assessment after conducting the site inspection with the relevant documents within a period of three months after affording an opportunity to the petitioner.

iv) It is made clear that the petitioner fails to remit Rs. 1 lakh as above, the petitioner will not be entitled to the benefit of the judgment and Tahsildar is free to demand the entire amount as per Ext.P7.

The writ petition is disposed of as above. No costs.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE

bpr