

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 22ND DAY OF JUNE 2015/1ST ASHADHA, 1937

WP(C).No. 10202 of 2015 (A)

PETITIONER :

**D.M.CONVENT, CONGREGATION OF DAUGHTERS OF MARY,
PADANNAKKAD, AGED 40 YEARS,
P.O., KANHANGAD VILLAGE, HOSDURG TALUK,
KASARGOD DISTRICT REPRESENTED BY IT'S SISTER SUPERIOR,
SRI.SOLY ANTONY, D.M.CONVENT, PADANNAKKAD P.O.,
KASARGOD DISTRICT.**

**BY ADVS.SRI.K.S.BABU
SMT.N.SUDHA
SRI.A.S.THOMAS SMITH
SRI.BABU SHANKAR**

RESPONDENTS :

- 1. THE TAHSILDAR, HOSDURG TALUK, HOSDURG, KANHANGAD P.O.,
KASARAGOD DISTRICT, PIN - 671 315.**
- 2. THE SUB COLLECTOR OF KASARAGOD, KANHANGAD P.O.,
KASARAGOD DISTRICT, PIN - 671 315.**
- 3. THE DISTRICT COLLECTOR, KASARAGOD DISTRICT, VIDYANAGAR P.O.,
KASARAGOD DISTRICT, PIN - 671 315.**
- 4. STATE OF KERALA REPRESENTED BY THE SECRETARY,
DEPARTMENT OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM - PIN - 695 001.**

**R1 TO R3 BY SENIOR GOVERNMENT PLEADER
SMT. SHOBA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 22-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1:- TRUE PHOTOSTAT COPY OF THE REGISTRATION CERTIFICATE DTD 23/3/1994 ISSUED BY THE DISTRICT REGISTRAR, VAYANAD.
- P2:- TRUE PHOTOSTAT COPY OF THE MEMORANDUM OF ASSOCIATION OF DAUGHTERS OF MARY, BATHERY.
- P3:- TRUE COPY OF THE STATEMENT DTD 21/11/2011 FILED BY THE PETITIONER.
- P4:- TRUE COPY OF THE APPLICATION DTD 3/8/2012 FILED BY THE PETITIONER BEFORE THE TAHSILDAR, HOSDURG TALUK.
- P5:- TRUE COPY OF THE ORDER NOC2B5.1907/2011/PALLIKERE DTD 10/5/2013 ISSUED BY THE 1ST RESPONDENT.
- P6:- TRUE COPY OF THE APPEAL DTD 21/5/2013 SUBMITTED BY THE PETITIONER BEFORE THE SUB COLLECTOR OF KASARAGOD AT KANHANGAD.
- P7:- TRUE PHOTOSTAT COPY OF THE ORDER DTD 5/8/2014 IN PROCEEDINGS NO D.DIS 5747/13/A PASSED BY THE SUB COLLECTOR OF KASARAGOD AT KANHANGAD.
- P8:- TRUE COPY OF THE REVISION PETITION DTD 6/10/2014 PREFERRED BY THE PETITIONER BEFORE THE DISTRICT COLLECTOR, KASARAGOD.
- P9:- TRUE COPY OF THE ORDER DTD 3/2/2015 IN THE PROCEEDINGS NO B1-46596/14 ISSUED BY THE DISTRICT COLLECTOR, KASARAGOD

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.10202 of 2015

Dated this the 22nd day of June, 2015

J U D G M E N T

The petitioner challenges assessment order under the Building Tax Act. The petitioner raised a claim before the Assessing Authority for exemption from paying Building Tax as the same being used for charitable purpose. It appears that, the Assessing Authority rejected the claim of the petitioner.

2. In the light of Section 3(2) of the Building Tax Act, if there is a dispute regarding claim of exemption, necessarily the same shall be referred to the Government for adjudication.

3. I am of the view that, in such circumstances, the petitioner shall make a representation for such exemption before the Government within two weeks from the date of receipt of a copy of this judgment. Thereafter, appropriate decision shall be taken by the Government in terms of Section 3(2) of the Building Tax Act within a further period of three months. In the event of petitioner's claim for exemption is allowed, all orders passed under the Building Tax Act should be recalled. Any recovery proceedings for unpaid tax shall be deferred till a decision taken by the Government.

This writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.