

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

TUESDAY, THE 7TH DAY OF APRIL 2015/17TH CHAITHRA, 1937

WP(C).No. 10350 of 2015 (P)

PETITIONER(S):

**V.O.PAULSON, AGED 47 YEARS,
S/O. OUSEPH, VITHAYATHIL HOUSE, AYROOR P.O.,
ALUVA VIA, ERNAKULAM DISTRICT - 683 579.**

**BY ADVS.SRI.BABU JOSEPH KURUVATHAZHA
SRI.P.T.ABHILASH**

RESPONDENT(S):

- 1. VILLAGE OFFICER,
KUNNUKARA VILLAGE, KUNNUKARA P.O., PARAVUR TALUK,
ERNAKULAM DISTRICT - 683 578.**
- 2. KERALA FINANCIAL CORPORATOIN,
THRISSUR - 680 020,
REPRESENTED BY ITS GENERAL MANAGER.**
- 3. DEPUTY TAHSILDAR (RR),
KERALA FINANCIAL CORPORATION, ERNAKULAM,
KOCHI - 682 017.**

**R1 & R3 BY SENIOR GOVERNMENT PLEADER SRI.JOSEPH GEORGE
R2 BY ADV. SRI.T.V.GEORGE, SC**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
07-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 10350 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

**EXHIBIT-P1-TRUE COPY OF THE NOTICE DATED 30/12/2014 ISSUED BY THE
3RD RESPONDENT.**

**EXHIBIT-P2-TRUE COPY OF THE PATTa DATED 18/06/2011 ISSUED BY THE SPECIAL
TAHSILDAR (LR), ERNAKULAM.**

**EXHIBIT-P3-TRUE COPY OF THE DOCUMENT NO. 6934/2005 DATED 14/12/2005 OF THE
SUB REGISTRY DESOM - KUNNUMPURAM.**

**EXHIBIT-P4-TRUE COPY OF THE DOCUMENT NO. 2634/96 DATED 03/06/1996 OF THE
SUB REGISTRY, DESOM - KUNNUMPURAM.**

**EXHIBIT-P5-TRUE COPY OF THE DOCUMENT NO. 3523/05 DATED 06/07/2005 OF THE
SUB REGISTRY, DESOM - KUNNUMPURAM.**

**EXHIBIT-P6-TRUE COPY OF THE DOCUMENT NO. 2633/96 DATED 03/06/1996 OF THE
SUB REGISTRY, DESOM - KUNNUMPURAM.**

**EXHIBIT-P7-TRUE COPY OF THE DOCUMENT NO. 2188/96 DATED 03/06/1996 OF THE
SUB REGISTRY, DESOM - KUNNUMPURAM.**

**EXHIBIT-P8-TRUE COPY OF THE REPRESENTATION DATED 23/03/2015 SUBMITTED BY
THE PETITIONER BEFORE THE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

P.R. RAMACHANDRA MENON, J.

W.P.(C) No.10350 of 2015

Dated this the 7th day of April, 2015

JUDGMENT

The petitioner has approached this Court with the following prayers:

"i. Issue a writ of mandamus or any other appropriate writ, order or direction commanding the 1st respondent to accept land tax for the property owned by the petitioner as per Ext.P2 patta and Exts.P3 to P7 title documents, forthwith;

ii. Issue a writ of mandamus or any other appropriate writ, order or direction commanding the 1st respondent to consider and dispose of Ext.P8 representation, forthwith;

iii. Issue such other writ, order or direction which may deem fit in the facts and circumstances of the case."

2. Heard the learned counsel appearing for the petitioner, the learned Standing Counsel appearing for the KFC and also the learned Government Pleader appearing for respondents 1 and 3.

3. During the course of hearing, the learned counsel for the petitioner submits that, revenue recovery proceedings have been initiated only against one property as per document No.2809/1999 dated 02.07.1999 of the S.R.O. Desom-

Kunnumpuram and that the request of the petitioner is not to accept tax in respect of that property. The prayer of the petitioner is to accept the tax of the other properties, which have no connection whatsoever with regard to the financial transaction with the respondent KFC.

4. After hearing both the sides, this Court finds that, even if some revenue recovery proceedings are pending, that will not bar the way of the revenue authorities to accept tax in view of the law declared by this Court as per the decision reported in **Thulasibhai Vs. State of Kerala [2010 (4) KLT 215]**.

5. In the above circumstances, there will be a direction to the 1st respondent to consider Ext.P8 and take necessary steps to accept the tax in respect of the concerned properties in the light of the law declared by this Court as above, which shall be done at the earliest, at any rate, within 'one month' from the date of receipt of a copy of this judgment.

6. It is made clear that, the rights and liberties of the parties concerned with regard to the financial transaction with the KFC are not intended to be dealt with by this Court as per the direction already given to have the tax accepted in respect of the

properties concerned.

The petitioner shall produce a copy of this judgment, along with a copy of the writ petition, before the 1st respondent, for further steps.

The writ petition is disposed of.

Sd/-
P.R. RAMACHANDRA MENON,
JUDGE

sp